

FORM 1040A PAGE 1

U.S. Individual Income Tax Return

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "1103" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0000		6	Record ID "RETbbb"
0001		6	Type "1040Ab"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		6	Tax Period Value "200912", YYYYMM
0006		1	Filler blank
0007		16	Return Sequence Number N
0008		14	Declaration Control Number N
0010		9	Primary SSN N (Your Social Security Number)
0020		8	Primary Date of Death YYYYMMDD or blank
0030		9	Secondary SSN N or blank
0040		8	Secondary Date of Death YYYYMMDD or blank
0050		4	Primary Name Control First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

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Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instruct Part 1, Sec 7.)
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064 Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066 Foreign Country		22	A, Allowable special character is space
0070 Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space.
0087 State Abbreviation		2	A (Standard Postal State Abbreviations)
0095 Zip Code		12	N (left-justified)

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Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0097 Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0098 Disaster Designation		22	AN or blank
0100 Special Processing Literal		22	"DESERTbSTORM", "HAITI",   "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110 PECF Primary		1	"X" or blank
0120 PECF Spouse		1	"X" or blank
0130 Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135 Overseas Extension Explanation		6	"STMbnn" or blank
0140 Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank)
0150 Qualifying Name for H of Household	4	25	A or blank
0153 SSN for Qual Name	4	9	N
0160 Exempt Self	6a	1	"X" or blank
0163 Exempt Spouse	6b	1	"X" or blank
0164 Exempt Spouse Name	6b	25	AN

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Field Identification No.	Form Ref.	Length	Field Description
0165 Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instruction)
0167 Total Box 6a and 6b		1	Values 0, 1 or 2
*0170 Dependent First Name 1	6c(1)	10	AN (first name), blank or "STMbnn"
+0171 Dependent Last Name - 1	6c(1)	15	AN (last name) or blank
+0172 Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175 Dependent's SSN - 1	6c(2)	9	N or blank
+0177 Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178 Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180 Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181 Dependent Last Name 2	6c(1)	15	'See 1st Occ.'

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0182	Dependent Name control - 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control - 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0360	Public Safety Officer Literal	7	3	"PSO" or blank
0361	Public Safety Officer Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0363	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0370	Fringe Benefit Literal		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0450	Total Capital Gain/ Loss	10	12	N
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0482	Qual. Charitable Distr.	11b	3	"QCD" or blank
0485	Pensions Annuities Received Including Foreign	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0488	Foreign Employer Pension Literal	12b	3	"FEC" or blank
0490	Taxable Foreign Pensions Total	12b	12	N
0495	Total Taxable Pensions Amount	12b	12	N

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0496	Distributions from Retirement Plans Literal	12b	3	"PSO" or blank
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N
0555	SS Benefit Indicator	14a	5	"D", "LSE", "DbLSE" or blank
0557	Taxable Amount of Social Security	14b	12	N
0600	Total Income	15	12	N
0623	Educator Expenses	16	12	N
0626	IRA Deduction	17	12	N
0627	IRA Deduction Literal	17	1	"D" or blank
0628	Student Loan Interest Deduction	18	12	N
0705	Tuition and Fees Deduction (F8917)	19	12	N
0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N
	Record Terminus Character		1	Value "#"



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Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0890" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0760 Record ID		6	"RETbbb"
0761 Type		6	"1040Ab"
0762 Page Number		5	"PG02b"
0763 Taxpayer Identification Number		9	N (Primary SSN)
0764 Filler		1	blank
0765 Tax Period		6	Value "200912", YYYYMM
0766 Filler		1	blank
0770 AGI Repeated	22	12	N
0772 Self 65 or Over Box	23a	1	"X" or blank
0774 Self Blind Box	23a	1	"X" or blank
0776 Spouse 65 or Over Box	23a	1	"X" or blank
0778 Spouse Blind Box	23a	1	"X" or blank
0783 Total Boxes Checked	23a	1	1, 2, 3, 4 or blank
0786 Must Itemize Indicator	23b	1	"X" or blank
0788 Modified Standard Deduction Ind	24a	8	"SECTb933", "X" or blank
0789 Total Itemized or Standard Deduction	24a	12	N
0790 Schedule L Box	24b	1	"X" or blank
0800 AGI Less Deduction	25	12	N

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0810	Exemption Amount	26	12	N
0820	Taxable Income	27	12	N
0840	Education Credit Recapture Literal	28	3	"ECR" or blank
0850	Education Credit Recapture Amount	28	12	N
0854	Alternative Minimum Tax Literal	28	3	"AMT" or blank
0857	Alternative Minimum Tax Amount	28	12	N
0860	Tax	28	12	N
0925	Credit for Child & Dependent Care	29	12	N
0930	Credit for Elderly or Disabled	30	12	N
0935	Education Credits (Form 8863)	31	12	N
0950	Retirement Savings Contribution Credit	32	12	N
0955	Child Tax Credit	33	12	N
1020	Total Credits	34	12	N
1030	Tax Less Credits	35	12	N
1105	Advanced EIC Payments	36	12	N
1150	Total Tax	37	12	N
1155	Other 1099 and AK Div W/H Literal	38	9	"FORMb1099" or blank
1157	Other 1099 and AK Div W/H Amount	38	12	N

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Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
1160	Total Federal Income Tax Withheld	38	12	N	
1161	Divorced Spouse SSN		9	N or blank	
1162	Divorced Literal		3	"DIV" or blank	
1170	ES Payments	39	12	N	
@1173	Estimated Payment Name Change		6	"STMbnn" or blank	
1175	Making Work Pay/ Government Retiree Credit	40	12	N	
1178	EIC Literal	41a	3	NO ENTRY	
1180	Earned Income Credit	41a	12	N	
					--
					--
1183	EIC Eligibility	41a	6	"NO" or blank	
1185	Nontaxable Combat Pay Election	41b	12	N	
1187	Additional Child Tax Credit (Form 8812)	42	12	N	
1189	Refundable American Opportunity Credit	43	12	N	
					--
					--
					--
1230	F4868 Literal	44	9	"FORMb4868" or blank	
1231	F4868 Amount	44	12	N	
1240	Excess SST Literal	44	10	"EXCESSbSST" or blank	
1241	Excess SS Tax	44	12	N	
1250	Total Payments	44	12	N	
1260	Overpaid	45	12	N	

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	46a	12	N
1271	Form 8888 Block	46a	1	"X" or blank
1272	Routing Transit Number	46b	9	N or blank
1274	Checking Account Indicator	46c	1	"X" or blank
1276	Savings Account Indicator	46c	1	"X" or blank
1278	Depositor Account Number	46d	17	AN (includes hyphens or   blank)
1280	Applied to ES Tax	47	12	N
1290	Amount Owed	48	12	N
1295	ES Penalty Indicator	49	1	NO ENTRY
1300	ES Penalty Amount	49	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1319	Signed by Power of Attorney		1	"X" or blank

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U.S. Individual Income Tax Return

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Optional Foreign Telephone Number		20	N, allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	"X" or blank
1360	Preparer SSN/ Preparer TIN/ Preparer EIN		9	N, PNNNNNNNNN or SNNNNNNNNN
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN

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Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
1400 Firm State		2	A
1410 Firm Zip		9	N
1420 Firm Telephone Number		10	N
1465 RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470 Refund Indicator		1	NO ENTRY
Record Terminus Character		1	Value "#"

FORM 1040EZ

U.S. Individual Income Tax Return

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "1104" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0000		6	Record ID "RETbbb"
0001		6	Type "1040Zb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		6	Tax Period Value "200912", YYYYMM
0006		1	Filler blank
0007		16	Return Sequence Number N
0008		14	Declaration Control Number N
0010		9	Primary SSN N (Your Social Security Number)
0020		8	Primary Date of Death YYYYMMDD or blank
0030		9	Secondary SSN N or blank
0040		8	Secondary Date of Death YYYYMMDD or blank
0050		4	Primary Name Control First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

FORM 1040EZ

U.S. Individual Income Tax Return

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instruct Part 1, Sec 7.)
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064 Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066 Foreign Country		22	A, Allowable special character is space
0070 Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space.
0087 State Abbreviation		2	A (Standard Postal State Abbreviations)
0095 Zip Code		12	N (left-justified)



FORM 1040EZ

U.S. Individual Income Tax Return

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0098	Disaster Designation		22	AN or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI",   "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERN FORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0357	Deferred Compensation Plan Literal	1	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	1	12	N
0362	Prisoner Earned Income Literal	1	3	"PRI" or blank
0363	Prisoner Earned Income Amount	1	12	N
0366	Household Help Literal	1	3	"HSH" or blank --

FORM 1040EZ

U.S. Individual Income Tax Return

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0368	Household Help Amt	1	12	N
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries,Tips	1	12	N
0378	Foreign Employer Compensation Literal	1	3	"FEC" or blank
0379	Foreign Employer Compensation Total	1	12	N or blank
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0750	Adjusted Gross Income	4	12	N (AGI)
0770	Self Claimed Dependent Ind	5	1	"X" or blank
0775	Spouse Claimed Dependent Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1155	Other 1099 and AK Div W/H Literal	7	9	"FORMb1099" or blank
1157	Other 1099 and AK Div W/H Amount	7	12	N

FORM 1040EZ

U.S. Individual Income Tax Return

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1160	Total Federal Income Tax Withheld	7	12	N
1175	Making Work Pay/ Government Retiree Credit	8	12	N
1178	EIC Literal	9a	3	NO ENTRY
1180	Earned Income Credit	9a	12	N
				--
				--
1183	EIC Eligibility	9a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	9b	12	N
				--
				--
1230	F4868 Literal	10	9	"FORMb4868" or blank
1231	F4868 Amount	10	12	N
1250	Total Payments	10	12	N
1256	Total Tax	11	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	12a	12	N
1271	Form 8888 Block	12a	1	"X" or blank
1272	Routing Transit Number	12b	9	N or blank
1274	Checking Account Indicator	12c	1	"X" or blank
1276	Savings Account Indicator	12c	1	"X" or blank
1278	Depositor Account Number	12d	17	AN (includes hyphens or blank)

FORM 1040EZ

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Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
1290 Amount Owed	13	12	N
1303 Third Party Designee "Yes" Box		1	"X" or blank
1305 Third Party Designee "No" Box		1	"X" or blank
1307 Third Party Designee Name		35	AN or "PREPARER"
1309 Third Party Designee Telephone Number		10	N
1313 Third Party Designee PIN		5	AN
1315 Remittance		12	No Entry
1319 Signed by Power of Attorney		1	"X" or blank
1320 Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321 Primary Taxpayer Signature		5	N (PIN Use Only)
1322 Occupation		25	AN
@1323 Spouse Signature Statement		6	"STMbnn" or blank
1324 Spouse Signature		5	N (PIN Use Only)
1325 Surviving Spouse		1	"X" or blank
1326 Personal Representative		1	"X" or blank
1327 Spouse Occupation		25	AN
1328 Taxpayer Daytime Telephone Number		10	N

FORM 1040EZ

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self- Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN/ Preparer EIN		9	N, PNNNNNNNN or SNNNNNNNN
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

FORM 1040-SS (PR) PAGE 1

U.S. Self-Employment Tax Return Add'l  
Chld Tx Crdt

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1142" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"RETbbb"
0001		6	"1040SS"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	Blank
0005		6	Value "200912", YYYYMM
0006		1	Blank
0007		16	N
			Return Sequence Number
0008		14	N
			Declaration Control Number
0009		2	Values "PR" for 1040-PR "SS" for 1040-SS
			Form 1040-SS (PR) Literal
0010		9	N (Your Social Security Number)
			Primary SSN
0020		8	NO ENTRY
			Primary Date of Death
0030		9	N or blank
			Secondary SSN
0040		8	NO ENTRY
			Secondary Date of Death

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U.S. Self-Employment Tax Return Add'l  
Chld Tx Crdt

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0050 Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)
0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN, Taxpayer's name; allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&) (See special instruct Part 1, Sec 7.)
0062 Foreign Street Address		35	NO ENTRY
0064 Foreign City, State or Province, Postal Code		35	NO ENTRY
0066 Foreign Country		22	NO ENTRY
0070 Name Line 2		35	AN, "in care of" Addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)

FORM 1040-SS (PR) PAGE 1

U.S. Self-Employment Tax Return Add'l  
Chld Tx Crdt

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space
0087	State Abbreviation		2	A, Value "PR"
0095	Zip Code		12	N, Values "006nnnnnnnnnn", "007nnnnnnnnnn" or "009nnnnnnnnnn"
0097	Address Ind		1	NO ENTRY
0130	Filing Status	1	1	Values 1 = Single, 2 = MFJ, 3 = MFS
0135	Overseas Extension Explanation		6	NO ENTRY
0140	Spouse's Name	1	25	AN (must be present if Filing Status = "3", otherwise blank)
*0170	Qualifying Child First Name - 1	2(a)	10	AN (first name), blank or "STMbnn"
+0171	Qualifying Child Last Name - 1	2(a)	15	AN (last name) or blank
+0172	Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)
+0175	Qualifying Child SSN - 1	2(b)	9	N or blank



FORM 1040-SS (PR) PAGE 1

U.S. Self-Employment Tax Return Add'l  
Chld Tx Crdt

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
+0177 Relationship - 1	2(c)	15	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "BROTHER", "SISTER", "NEPHEW", "NIECE", "SON", "DAUGHTER", "NINO", "NINA", "HIJObDEbCRIANZA", "HIJAbDEbCRIANZA", "NIETO", "NIETA", "HERMANO", "HERMANA", "SOBRINO", "SOBRINA", "HIJO", "HIJA"
0180 Qualifying Child First Name - 2	2(a)	10	AN (first name), or blank
0181 Qualifying Child Last Name - 2	2(a)	15	'See 1st Occ.'
0182 Qualifying Child Name Control - 2		4	'See 1st Occ.'
0185 Qualifying Child SSN - 2	2(b)	9	'See 1st Occ.'
0187 Relationship - 2	2(c)	15	'See 1st Occ.'
0190 Qualifying Child First Name - 3	2(a)	10	'See 2nd Occ.'
0191 Qualifying Child Last Name - 3	2(a)	15	'See 1st Occ.'
0192 Qualifying Child Name Control - 3		4	'See 1st Occ.'
0195 Qualifying Child SSN - 3	2(b)	9	'See 1st Occ.'
0197 Relationship - 3	2(c)	15	'See 1st Occ.'
0200 Qualifying Child First Name - 4	2(a)	10	'See 2nd Occ.'
0201 Qualifying Child Last Name - 4	2(a)	15	'See 1st Occ.'

FORM 1040-SS (PR) PAGE 1

U.S. Self-Employment Tax Return Add'l  
Chld Tx Crdt

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0202	Qualifying Child Name Control - 4		4	'See 1st Occ.'
0205	Qualifying Child SSN - 4	2 (b)	9	'See 1st Occ.'
0207	Relationship - 4	2 (c)	15	'See 1st Occ.'
1035	Exempt SE Tax Indicator		13	NO ENTRY
1040	Self-Employment Tax	3	12	NO ENTRY
1072	Household Employment Taxes	4	12	NO ENTRY
1074	F4137 Literal	5	11	NO ENTRY
1076	F4137 Amount	5	12	NO ENTRY
1078	Social Security & Medicare Tax on Tips Literal	5	15	NO ENTRY
1080	Social Security & Medicare Tax on Tips Amount	5	12	NO ENTRY
1082	Social Security & Medicare Tax on GTLI Literal	5	15	NO ENTRY
1084	Social Security & Medicare Tax on GTLI Amount	5	12	NO ENTRY
1150	Total Tax	5	12	NO ENTRY
1170	ES Payments	6	12	NO ENTRY
1173	Estimated Payment Name Change	6	6	NO ENTRY
1188	Excess Social Security Tax	7	12	NO ENTRY

FORM 1040-SS (PR) PAGE 1

U.S. Self-Employment Tax Return Add'l  
Chld Tx Crdt

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
1192	Additional Child Tax Credit	8	12	N	
1210	Health Coverage Tax Credit	9	12	NO ENTRY	
1220	Government Retiree Credit	10	12	N	
1250	Total Payments	11	12	N	
1260	Overpaid	12	12	N	
1262	Direct Deposit-Yes		1	"X" or blank	
1263	Direct Deposit-No		1	"X" or blank	
1270	Refund	13a	12	N	
1271	Form 8888 Block	13a	1	"X" or blank	
1272	Routing Transit Number	13b	9	N	
1274	Checking Account Indicator	13c	1	"X" or blank	
1276	Savings Account Indicator	13c	1	"X" or blank	
1278	Depositor Account Number	13d	17	AN (includes hyphens or blank)	
1280	Applied to ES Tax	14	12	N	
1290	Amount Owed	15	12	NO ENTRY	
1295	ES Penalty Indicator		1	NO ENTRY	
1300	ES Penalty Amount		12	NO ENTRY	
1303	Third Party Designee "Yes" Box		1	"X" or blank	
1305	Third Party Designee "No" Box		1	"X" or blank	

FORM 1040-SS (PR) PAGE 1

U.S. Self-Employment Tax Return Add'l  
Chld Tx Crdt

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
1307 Third Party Designee Name		35	AN or "PREPARER"
1309 Third Party Designee Telephone Number		10	N
1313 Third Party Designee PIN		5	AN or blank
1315 Remittance		12	NO ENTRY
1321 Primary Taxpayer Signature		5	N (PIN Use Only)
1324 Spouse Signature		5	N (PIN Use Only)
1325 Surviving Spouse		1	NO ENTRY
1326 Personal Representative		1	NO ENTRY
1328 Taxpayer Daytime Telephone Number		10	N
1329 Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1338 Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks
1340 Name of Paid Preparer		35	AN
1350 Preparer Self- Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360 Preparer SSN/ Preparer TIN/ Preparer EIN		9	N, PNNNNNNNN or SNNNNNNNN
1370 Preparer Firm Name		35	AN
1380 Preparer Firm EIN		9	N

FORM 1040-SS (PR) PAGE 1

U.S. Self-Employment Tax Return Add'l  
Chld Tx Crdt

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
1390 Firm City		20	AN
1400 Firm State		2	A
1410 Firm Zip		9	N
1420 Firm Telephone Number		10	N
1465 RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470 Refund Indicator		1	NO ENTRY
Record Terminus Character		1	Value "#"

FORM 1040-SS (PR) PAGE 2

U.S. Self-Employment Tax Return Add'l  
Chld Tx Crdt

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0739" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
1600 Record ID		6	"RETbbb"
1601 Type		6	"1040SS"
1602 Page Number		5	"PG02b"
1603 Taxpayer Identification Number		9	N (Primary SSN)
1604 Filler		1	Blank
1605 Tax Period		6	Value "200912", YYYYMM
1606 Filler		1	Blank
1610 Excluded Puerto Rico Income	1	12	N
1620 SS/Medicare Taxes Withheld	2	12	N
1630 Add Child Tax Credit	3	12	N
1700 Name of Farm Proprietor		35	NO ENTRY
1710 SSN of Farm Proprietor		9	NO ENTRY
1720 Sales Amount of Livestock Purchased	A-1	12	NO ENTRY
1730 Cost or Other Basis	A-2	12	NO ENTRY
1740 Purchased Profit	A-3	12	NO ENTRY
1750 Sales Amount for Products Raised	A-4	12	NO ENTRY

FORM 1040-SS (PR) PAGE 2

U.S. Self-Employment Tax Return Add'l  
Chld Tx Crdt

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1760	Total Cooperative Distributions	A-5a	12	NO ENTRY
1770	Taxable Cooperative Distributions	A-5b	12	NO ENTRY
1780	Agricultural Program Payments	A-6	12	NO ENTRY
1790	Commodity Credit Loans Amount	A-7	12	NO ENTRY
1800	Crop Insurance Proceeds Amount	A-8	12	NO ENTRY
1810	Custom Hire	A-9	12	NO ENTRY
1820	Other Farm Income	A-10	12	NO ENTRY
1830	Gross Farm Income	A-11	12	NO ENTRY
1900	Car and Truck Expenses	B-12	12	NO ENTRY
1910	Chemicals Expense	B-13	12	NO ENTRY
1920	Conservation Expense	B-14	12	NO ENTRY
1930	Custom Hire Expense	B-15	12	NO ENTRY
1940	Depreciation/Sect 179 Expense	B-16	12	NO ENTRY
1950	Employee Benefit Programs Expense	B-17	12	NO ENTRY
1960	Feed Purchase Expense	B-18	12	NO ENTRY
1970	Fertilizer & Lime Expense	B-19	12	NO ENTRY
1980	Freight & Trucking Expense	B-20	12	NO ENTRY
1990	Gas, Fuel, Oil Expense	B-21	12	NO ENTRY

FORM 1040-SS (PR) PAGE 2

U.S. Self-Employment Tax Return Add'l  
Chld Tx Crdt

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2000	Insurance Expense	B-22	12	NO ENTRY
2010	Mortgage Int Expense	B-23a	12	NO ENTRY
2020	Other Interest Expense	B-23b	12	NO ENTRY
2030	Labor Hired Expense	B-24	12	NO ENTRY
2040	Pension/Profit- Sharing Expense	B-25	12	NO ENTRY
2050	Machinery/Equipment Rent or Lease	B-26a	12	NO ENTRY
2060	Other/Land/Animals Rent or Lease	B-26b	12	NO ENTRY
2070	Repairs/Maintenance Expense	B-27	12	NO ENTRY
2080	Seeds/Plants Purchased Expense	B-28	12	NO ENTRY
2090	Storage Warehousing Expense	B-29	12	NO ENTRY
2100	Supplies Purchased Expense	B-30	12	NO ENTRY
2110	Taxes Expense	B-31	12	NO ENTRY
2120	Utilities Expense	B-32	12	NO ENTRY
2130	Veterinary Fees/ Medicine Expense	B-33	12	NO ENTRY
2140	Other Expenses Explanation 1	B-34a	20	NO ENTRY
2150	Other Expenses Amount 1	B-34a	12	NO ENTRY
2160	Other Expenses Explanation 2	B-34b	20	NO ENTRY



FORM 1040-SS (PR) PAGE 2

U.S. Self-Employment Tax Return Add'l  
Chld Tx Crdt

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
2170	Other Expenses Amount 2	B-34b	12	NO ENTRY
2180	Other Expenses Explanation 3	B-34c	20	NO ENTRY
2190	Other Expenses Amount 3	B-34c	12	NO ENTRY
2200	Other Expenses Explanation 4	B-34d	20	NO ENTRY
2210	Other Expenses Amount 4	B-34d	12	NO ENTRY
2220	Other Expenses Explanation 5	B-34e	20	NO ENTRY
2230	Other Expenses Amount 5	B-34e	12	NO ENTRY
2240	Total Farm Expenses	B-35	12	NO ENTRY
2250	Net Farm Profit or Loss	B-36	12	NO ENTRY
	Record Terminus Character		1	Value "#"

SCHEDULE A		Itemized Deductions		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0679" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbA"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0015	Medical/Dental/ Expenses	1	12	N
0065	AGI Amount	2	12	N
0070	Medical Allowance	3	12	N
0080	Total Medical/Dental	4	12	N
0090	State & Local Taxes	5	12	N
0093	Income Taxes Box	5a	1	"X" or blank
0095	General Sales Taxes Box	5b	1	"X" or blank
0100	Real Estate Taxes	6	12	N
0110	Qualified Motor Vehicle Taxes	7	12	N
*0130	Other Taxes Type	8	28	AN or "STMbnn"
+0135	Other Taxes Amount	8	12	N
0140	Total Other Taxes Amount	8	12	N

SCHEDULE A		Itemized Deductions		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Total Taxes	9	12	N
@0159	Form 1098 Explanation	10	6	"STMbnn" or blank
0160	Mortgage Interest to Financial Institutions	10	12	N
@0165	Form 1098 Name/ Address	11	6	"STMbnn" or blank
*0170	Recipient Name	11	20	AN or "STMbnn"
+0180	Recipient Address	11	40	AN
+0190	Recipient TIN	11	9	N
0195	Total Indiv Mortgage Interest Amount	11	12	N
0203	Deductible Points	12	12	N
0205	Qualified Mortgage Ins. Premiums	13	12	N
0207	Investment Interest	14	12	N
0290	Total Interest	15	12	N
0350	Gifts Cash/Check	16	12	N
0360	Non-Cash/Check Contribution	17	12	N
0370	Carryover Prior Yr	18	12	N
0380	Total Contributions	19	12	N
0390	Casualty/Theft Loss	20	12	N
*0400	Unreimbursed Emp Bus Expn Desc	21	25	AN or "STMbnn"
+0405	Unreimbursed Employee Business Expense Amount	21	12	N

SCHEDULE A		Itemized Deductions		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0410	Tot Unreimbursed Employee Business Expense Amount	21	12	N
0415	Tax Preparation Fees	22	12	N
*0420	Other Expenses Type (1)	23	30	AN or "STMbnn"
+0430	Other Expenses Amount (1)	23	12	N
0432	Other Expenses Type (2)	23	30	AN
0434	Other Expenses Amount (2)	23	12	N
0435	Total Other Expenses	23	12	N
0445	Gross Miscellaneous Deductions	24	12	N
0450	Form 1040 AGI Repeated	25	12	N
0455	Miscellaneous Allowance	26	12	N
0465	Net Miscellaneous Deductions	27	12	N
*0475	Other Expense Type	28	31	AN or "STMbnn"
+0485	Other Expense Amount	28	12	N
0495	Total Other Expenses	28	12	N
0520	Total Deductions	29	12	N
0530	Itemize Deductions Less Than Standard Ded	30	1	"X" or blank
Record Terminus Character			1	Value "#"

## SCHEDULE EIC

## Earned Income Credit

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0226" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHEIC"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
0007 Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0010 Qualifying Child First Name - 1	1	10	AN (first name) or blank
0011 Qualifying Child Last Name - 1	1	15	AN (last name) or blank
0015 Qualifying SSN - 1	2	9	N
0020 Year Of Birth - 1	3	4	N
0030 Student "Yes" Box - 1	4 (a)	1	"X" or blank
0035 Student "No" Box - 1	4 (a)	1	"X" or blank
0040 Disabled "Yes" Box - 1	4 (b)	1	"X" or blank

SCHEDULE EIC		Earned Income Credit		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0045	Disabled "No" Box - 1	4 (b)	1	"X" or blank
0060	Relationship - 1	5	11	AN, "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"
0070	Number of Months - 1	6	2	N, Range 00-12 or blank
0072	Kidnapped Child Literal - 1	6	2	"KC" or blank
0077	Qualifying Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0080	Qualifying Child First Name - 2	1	10	AN (first name) or blank
0081	Qualifying Child Last Name - 2	1	15	AN (last name) or blank
0085	Qualifying SSN - 2	2	9	N
0090	Year Of Birth - 2	3	4	N
0100	Student "Yes" Box - 2	4 (a)	1	"X" or blank
0105	Student "No" Box - 2	4 (a)	1	"X" or blank
0110	Disabled "Yes" Box - 2	4 (b)	1	"X" or blank
0115	Disabled "No" Box - 2	4 (b)	1	"X" or blank

## SCHEDULE EIC

## Earned Income Credit

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0130 Relationship - 2	5	11	AN, "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"
0140 Number of Months - 2	6	2	N, Range 00-12 or blank
0142 Kidnapped Child Literal - 2	6	2	"KC" or blank
0147 Qualifying Child Name Control - 3		4	First 4 significant   characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0150 Qualifying Child First Name - 3	1	10	AN (first name) or blank
0151 Qualifying Child Last Name - 3	1	15	AN (last name) or blank
0155 Qualifying SSN - 3	2	9	N
0160 Year of Birth - 3	3	4	N
0170 Student "Yes" Box - 3	4 (a)	1	"X" or blank
0175 Student "No" Box - 3	4 (a)	1	"X" or blank
0180 Disabled "Yes" Box - 3	4 (b)	1	"X" or blank
0185 Disabled "No" Box - 3	4 (b)	1	"X" or blank
0200 Relationship - 3	5	11	AN, "CHILD",   "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0210	Number of Months - 3	6	2	N, Range 00-12 or blank
0212	Kidnapped Child Literal - 3	6	2	"KC" or blank
	Record Terminus Character		1	Value "#"



## SCHEDULE H PAGE 1

## Household Employment Taxes

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0228" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbH"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001 - 0000002
0010 Employer Name		35	AN. Allowable special characters are: space, less than (<), hyphen (-) and ampersand (&)
0015 Employer Name Control		4	First 4 significant characters of employer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space.
0020 Employer SSN		9	N
0030 Employer Identification Number		9	N
0040 Cash Wages Over \$1700 Paid Yearly - Yes	A	1	"X" or blank
0045 Cash Wages Over \$1700 Paid Yearly - No	A	1	"X" or blank

SCHEDULE H PAGE 1

Household Employment Taxes

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0050	Federal Income Tax Withheld - Yes	B	1	"X" or blank
0055	Federal Income Tax Withheld - No	B	1	"X" or blank
0060	Cash Wage Over \$1000 Paid Qtrly - No	C	1	"X" or blank
0065	Cash Wage Over \$1000 Paid Qtrly - Yes	C	1	"X" or blank
0070	Social Security Wages	1	12	N
0080	Social Security Tax	2	12	N
0090	Medicare Wages	3	12	N
0100	Medicare Tax	4	12	N
0110	Federal Income Tax Withheld	5	12	N
0120	Soc. Security, Medicare and Fed Income Tx Subtotal	6	12	N
0125	Disability Amount	6	12	N
0127	Disability Literal	6	12	"DISABILITY" or blank
0130	Advance EIC Payment	7	12	N
0140	Total Taxes Less Advance EIC Payments	8	12	N
0150	Cash Wages Over \$1000 Paid Qtrly - No	9	1	"X" or blank
0155	Cash Wages Over \$1000 Paid Qtrly - Yes	9	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE J PAGE 1

Income Averaging for Farmers and Fishermen

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0271" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbJ"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
0010 Taxable Income	1	12	N
0020 Elected Farm Income	2a	12	N
0023 Excess Net Long Term Capital Gain	2b	12	N
0026 Unrecaptured Section 1250 Gain	2c	12	N
0030 Subtract Line 2 from Line 1	3	12	N
0040 Tax on Line 3	4	12	N
0050 Taxable Income from Prior Years	5	12	N
0060 One-third Elected Farm Income	6	12	N
0070 Add Lines 5 and 6	7	12	N
0080 Tax on Line 7	8	12	N
0090 Taxable Income from Prior Years	9	12	N

SCHEDULE J PAGE 1

Income Averaging for Farmers and Fishermen

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0100 Amount from Line 6	10	12	N
0110 Add Lines 9 and 10	11	12	N
0120 Tax on Line 11	12	12	N
0130 Taxable Income from Prior Year	13	12	N
0140 Amount from Line 6	14	12	N
0150 Add Lines 13 and 14	15	12	N
0160 Tax on Line 15	16	12	N
0170 Add Lines 4, 8, 12, and 16	17	12	N

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Record Terminus Character                      1      Value "#"

## SCHEDULE J PAGE 2

## Income Averaging for Farmers and Fishermen

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0115" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0171 Record ID		6	"SCHbbJ"
0172 Schedule Type		6	"1040bb"
0173 Page Number		5	"PG02b"
0174 Taxpayer Identification Number		9	N (Primary SSN)
0175 Filler		1	blank
0176 Schedule Occurrence Number		7	N 0000001
0178 Amount from Line 17	18	12	N
0180 Taxable Income from Prior Years	19	12	N
0190 Taxable Income from Prior Years	20	12	N
0200 Taxable Income from Prior Year	21	12	N
0210 Add Lines 19 through 21	22	12	N
0220 Tax - Sch J	23	12	N
Record Terminus Character		1	Value "#"

SCHEDULE M

Making Work Pay and Government Retiree Credits

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0231" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbM"
0001 Form Number		6	"1040bb", "1040Ab"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Wages More Than \$6,451 (\$12,903 if MFJ) - Yes Box	1a	1	"X" or blank
0020 Wages More Than \$6,451 (\$12,903 if MFJ) - No Box	1a	1	"X" or blank
0030 Earned Income	1a	12	N
0040 Nontaxable Combat Pay	1b	12	N
0050 Multiply 1a by .062	2	12	N
0060 Enter \$400 (\$800 if MFJ)	3	12	N
0070 Smaller of Line 2 or Line 3	4	12	N
0080 Adjusted Gross Income	5	12	N
0090 Enter \$75,000 (\$150,000 if MFJ)	6	12	N

SCHEDULE M

Making Work Pay and Government Retiree Credits

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0100 Line 5 More Than Line 6 - No Box	7	1	"X" or blank
0110 Line 5 More Than Line 6 - Yes Box	7	1	"X" or blank
0120 Subtract Line 6 from Line 5	7	12	N
0130 Multiply Line 7 by .02	8	12	N
0140 Making Work Pay Credit	9	12	N
0150 Economic Recovery Pymt Recd - No Box	10	1	"X" or blank
0160 Economic Recovery Pymt Recd - Yes Box	10	1	"X" or blank
0170 Economic Recovery Payments Received	10	12	N
0180 Government Pension Recd - No Box	11	1	"X" or blank
0190 Government Pension Recd - Yes Box	11	1	"X" or blank
0200 Government Retiree Credit	11	12	N
0210 Add Lines 10 and 11	12	12	N
0220 Subtract Line 12 from Line 9	13	12	N
0230 Making Work Pay & Government Retiree Credits	14	12	N
Record Terminus Character		1	Value "#"

SCHEDULE R PAGE 2

Credit for the Elderly or the...

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0247" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0130 Record ID		6	"SCHbbR"
0131 Schedule Type		6	"1040bb"
0132 Page Number		5	"PG02b"
0133 Taxpayer Identification Number		9	N (Primary SSN)
0134 Filler		1	blank
0135 Schedule Occurrence Number		7	N 0000001
0140 Write Amount	10	12	N, 5000, 7500 or 3750
0150 Taxable Disability	11	12	N
0160 Smaller of Write Amount or Taxable	12	12	N
0163 Nontaxable SSB/RRB	13a	12	N
0167 Nontaxable Other	13b	12	N
0170 Pensions & Annuities	13c	12	N
0180 Form 1040/1040A AGI	14	12	N
0190 Exemption Amount	15	12	N, 7500, 10000 or 5000
0200 Adjusted AGI Amount	16	12	N
0210 Half Adjusted AGI	17	12	N
0220 Adjusted Credit	18	12	N
0230 Net Credit Amount	19	12	N
0250 Percentage of Net Credit	20	12	N



SCHEDULE R PAGE 2

Credit for the Elderly or the...

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0260 Tax from Form 1040/ 1040A	21	12	N
0270 Credits from Form 1040/1040A	22	12	N
0280 Total Tax Less Credits	23	12	N
0290 Credit for Elderly or Disabled	24	12	N
Record Terminus Character		1	Value "#"

FORM 2106 PAGE 2

## Employee Business Expenses

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0594" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0127 Record ID		6	"FRMbbb"
0128 Form Number		6	"2106bb"
0129 Page Number		5	"PG02b"
0130 Taxpayer Identification Number		9	N (Primary SSN)
0131 Filler		1	blank
0132 Form Occurrence Number		7	N 0000001 - 0000004
0133 SSN of Taxpayer with Employee Business Expense		9	N
0134 Vehicle Date (1)	11(a)	8	DT
0135 Total Miles (1)	12(a)	6	N
0145 Business Miles (1)	13(a)	6	N
0155 Percent of Use (1)	14(a)	6	R
0165 Average Distance (1)	15(a)	6	N
0175 Miles Commuting (1)	16(a)	6	N
0185 Other Personal Miles (1)	17(a)	6	N
0195 Vehicle Date (2)	11(b)	8	DT
0205 Total Miles (2)	12(b)	6	N
0215 Business Miles (2)	13(b)	6	N
0225 Percent of Use (2)	14(b)	6	R

FORM 2106 PAGE 2

Employee Business Expenses

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0235	Average Distance (2)	15(b)	6	N	
0245	Miles Commuting (2)	16(b)	6	N	
0256	Other Personal Miles(2)	17(b)	6	N	
0260	Personal Use Yes	18	1	"X" or blank	
0265	Personal Use No	18	1	"X" or blank	
0271	Another Vehicle Yes	19	1	"X" or blank	
0276	Another Vehicle No	19	1	"X" or blank	
0290	Evidence Yes	20	1	"X" or blank	
0295	Evidence No	20	1	"X" or blank	
0300	Written Yes	21	1	"X" or blank	
0305	Written No	21	1	"X" or blank	
0315	Multiply Line 13 by .55	22	12	N	--
					--
					--
0325	Gas, Oil (1)	23(a)	12	N	
0335	Rentals (1)	24a(a)	12	N	
0345	Inclusion Amount (1)	24b(a)	12	N	
0355	Rental minus Inclusion (1)	24c(a)	12	N	
0358	Value (1)	25(a)	12	N	
0370	Motor Vehicle Expense (1)	26(a)	12	N	
0375	Percent Business Expense (1)	27(a)	12	N	
0380	Depreciation/Ln 38 (1)	28(a)	12	N	

FORM 2106 PAGE 2

Employee Business Expenses

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0383 Total Actual Expense (1)	29(a)	12	N
0437 Gas, Oil (2)	23(b)	12	N
0439 Rentals (2)	24a(b)	12	N
0441 Inclusion Amount (2)	24b(b)	12	N
0443 Rental minus Inclusion (2)	24c(b)	12	N
0445 Value (2)	25(b)	12	N
0447 Motor Vehicle Expense (2)	26(b)	12	N
0449 Percent Business Expense (2)	27(b)	12	N
0451 Depreciation/Ln 38 (2)	28(b)	12	N
0453 Total Actual Expense (2)	29(b)	12	N
0490 Vehicle 1 Basis	30(a)	12	N
0495 Vehicle 1 Sect 179 Deduction and Special Allowance	31(a)	12	N
0505 Vehicle 1 Depreciation Recovery	32(a)	12	N
0515 Vehicle 1 Depreciation Method	33(a)	13	Value = (Literal in Depreciation Method Chart)
0530 Line 32(a) multiplied by Line 33(a) percentage	34(a)	12	N
0540 Depreciation Subtotal (1)	35(a)	12	N

FORM 2106 PAGE 2

Employee Business Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0544	Limitation Amount (1)	36 (a)	12	N
0546	Line 36 (a) multiplied by Line 14 (a)	37 (a)	12	N
0550	Depreciation/Ln 28 (a)	38 (a)	12	N
0560	Vehicle 2 Basis	30 (b)	12	N
0600	Vehicle 2 Sect 179 Deduction and Special Allowance	31 (b)	12	N
0602	Vehicle 2 Depreciation Recovery	32 (b)	12	N
0604	Vehicle 2 Depreciation Method	33 (b)	13	Value = (Literal in Depreciation Method Chart)
0606	Line 32 (b) multiplied by Line 33 (b) percentage	34 (b)	12	N
0610	Depreciation Subtotal (2)	35 (b)	12	N
0612	Limitation Amount (2)	36 (b)	12	N
0614	Line 36 (b) multiplied by Line 14 (b)	37 (b)	12	N
0616	Depreciation/Line 28 (b)	38 (b)	12	N
	Record Terminus Character		1	Value "#"

FORM 2106-EZ

## Unreimbursed Employee Business Expenses

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0195" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"2106Zb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000002
0008 Occupation		25	AN
0009 SSN of Taxpayer With Employee Business Expense		9	N
0010 Vehicle Expenses	1	12	N
			--
			--
			--
0015 Parking Fees, Tolls, Transportation	2	12	N
0017 Travel Expense	3	12	N
0023 Business Expenses	4	12	N
0025 Total Meals/Entertainment Expenses	5	12	N
0027 Meals/Entertainment Expenses Allowed	5	12	N
0031 Total Expenses	6	12	N

FORM 2106-EZ

Unreimbursed Employee Business Expenses

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0134 Vehicle Date	7	8	DT
0145 Business Miles	8a	6	N
0175 Commuting Miles	8b	6	N
0185 Other Personal Miles	8c	6	N
0260 Vehicle Available - Yes	9	1	"X" or blank
0265 Vehicle Available - No	9	1	"X" or blank
0271 Another Vehicle for Personal Use - Yes	10	1	"X" or blank
0276 Another Vehicle for Personal Use - No	10	1	"X" or blank
0290 Evidence - Yes	11a	1	"X" or blank
0295 Evidence - No	11a	1	"X" or blank
0300 Written Evidence - Yes	11b	1	"X" or blank
0305 Written Evidence - No	11b	1	"X" or blank
Record Terminus Character		1	Value "#"

FORM 2210 PAGE 1

Underpayment of Estimated Tax by ...

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0168" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"2210bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	N
0025 Current Year Tax After Credits	1	12	N
0035 Other Taxes	2	12	N
0045 Refundable Credits	3	12	N
0055 Current Year Tax	4	12	N
0065 Multiply Line 4 by .90	5	12	N
0075 Withholding Taxes	6	12	N
0085 Net Tax Due	7	12	N
0092 Annual Payment Based on Prior Year	8	12	N
0106 Required Annual Payment	9	12	N
0115 Owe Penalty No Box	9	1	"X" or blank
0125 Owe Penalty Yes Box	9	1	"X" or blank



FORM 2210 PAGE 1

Underpayment of Estimated Tax by ...

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----	
0135	Waiver of Entire Penalty Box	A	1	"X" or blank	
0145	Waiver of Part of Penalty Box	B	1	"X" or blank	
0155	Annualized Income Installment Method Box	C	1	"X" or blank	
0165	Actually Withheld Box	D	1	"X" or blank	
0170	Joint Return Box	E	1	"X" or blank	
0172	50% Gross Income Certification Box	F	1	"X" or blank	
					--
	Record Terminus Character		1	Value "#"	

FORM 2210F

Underpayment of Estimated Tax by Farmers...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0336" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2210Fb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	N
0013	Waiver of Penalty Box	A	1	"X" or blank
0016	Filing Status Changed Box	B	1	"X" or blank
0018	50% Gross Income Certification Box	C	1	"X" or blank
0020	Current Year Tax After Credits	1	12	N
0030	Other Taxes	2	12	N
0040	Taxes Subtotal	3	12	N
0045	Making Work Pay and Government Retiree Credits	4a	12	N
0050	Earned Income Credit	4b	12	N
0055	Additional Child Tax Credit	4c	12	N

FORM 2210F		Underpayment of Estimated Tax by Farmers...		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0057	Refundable Hope Education Credit	4d	12	N
0059	First-Time Homebuyer Credit	4e	12	N
0060	Credit for Federal Tax on Fuels	4f	12	N
0067	Refundable Credit for Prior Year Minimum Tax	4g	12	N
0070	Health Insurance Credit	4h	12	N
0075	Credit Subtotal	5	12	N
0080	Current Year Tax	6	12	N
0090	Two Thirds Credit	7	12	N
0100	Withholding Taxes	8	12	N
0110	Current Taxes Owed	9	12	N
0120	Prior Year's Tax	10	12	N
0130	Required Annual Payment	11	12	N
0140	Amounts Withheld/ Amounts Paid or Credited	12	12	N
0150	Underpayment	13	12	N
0160	Earlier of Payment or Tax Due Date	14	8	YYYYMMDD
0170	Penalty Days	15	3	N
0176	Waived Amount	16	12	N
@0177	Waiver Explanation	16	6	"STMbnn" or blank

FORM 2210F

Underpayment of Estimated Tax by Farmers...

Field Identification  
No.

Form  
Ref.

Length

Field Description

-----

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-----

-----

0180 Underpayment  
Penalty/Farmers  
Fisherman

16

12

N

|

Record Terminus Character

1

Value "#"

FORM 2441 PAGE 1

## Child and Dependent Care Expenses

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0495" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"2441bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
*0010 Name of Care Provider 1	1 (a)	19	AN or "STMbnn"
+0015 Care Provider Name Control 1	1 (a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions
+0020 Street Address 1	1 (b)	28	AN
+0030 City/State/Zip 1	1 (b)	29	AN
*+0040 SSN/EIN 1	1 (c)	9	AN, "TAXEXEMPT", "LAFCP" or "STMbnn"
+0045 SSN/EIN Type 1	1 (c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
+0050 Amount Paid 1	1 (d)	12	N

FORM 2441 PAGE 1

Child and Dependent Care Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0060	Name of Care Provider 2	1(a)	19	AN
0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	29	AN
0090	SSN/EIN 2	1(c)	9	AN, "TAXEXEMPT", "LAFCP" or "STMbnn"
0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'

FORM 2441 PAGE 1

## Child and Dependent Care Expenses

Field Identification No.	Form Ref.	Length	Field Description
0225	2(c)	12	'See 1st Occ.'
0230	3	12	N
0260	4	12	N
0270	5	12	N
0290	6	12	N
0295	7	12	N
0300	8	6	R
0318	9	4	"CPYE" or blank
0320	9	12	N
@0322	9	6	"STMbnn" or blank
0328	9	12	N
0330	10	12	N
0333	11	12	N
0336	12	12	N
0339	13	12	N

Record Terminus Character	1	Value "#"
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FORM 2441 PAGE 2

## Child and Dependent Care Expenses

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0297" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0340 Record ID		6	"FRMbbb"
0341 Form Number		6	"2441bb"
0342 Page Number		5	"PG02b"
0343 Taxpayer Identification Number		9	N (Primary SSN)
0344 Filler		1	blank
0345 Form Occurrence Number		7	N 0000001
0350 Employer Paid Benefits	14	12	N
0351 Carryover Amount	15	12	N
0353 Forfeited Amount	16	12	N
0356 Combine Lines 14 through 16	17	12	N
0360 Qualified Expenses	18	12	N
0370 Smaller of Adjusted or Qualified	19	12	N
0380 Earned Income	20	12	N
0390 Spouse Earned Income	21	12	N
0400 Tentative Exclusion	22	12	N
0410 Enter \$5000/\$2500	23	12	N
0420 Form 1040A - Yes	24	1	"X" or blank
0425 Form 1040A - No	24	1	"X" or blank



FORM 2441 PAGE 2

Child and Dependent Care Expenses

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0430	Sole Proprietorship/ Partnership Amt	24	12	N	
0440	Subtract Line 24 from Line 17	25	12	N	
0450	Smaller of Line 22 or Line 23	26	12	N	
					--
					--
					--
0530	Deductible Benefits	27	12	N	
					--
					--
0550	Excluded Benefits	28	12	N	
0570	Taxable Benefits	29	12	N	
0580	Allowed Cared for Amt	30	12	N	
0590	Excluded Benefits Repeated	31	12	N	
0600	Net Allowable Amount	32	12	N	
0610	Total Qualified Expenses	33	12	N	
0620	Smaller of Qualified Expenses	34	12	N	
Record Terminus Character			1	Value "#"	

FORM 2555 PAGE 1

## Foreign Earned Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"1325" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "FRMbbb"
0001	Form Number		6	"2555bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0007	SSN of Taxpayer with Foreign Earned Income		9	N (Social Security Number)
0008	Waiver		6	"WAIVER" or blank
@0009	Waiver Explanation		6	"STMbnn" or blank
0010	Taxpayer Foreign Street Name Line 2	1	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0011	Taxpayer Foreign Street Address	1	35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0012	Taxpayer Foreign City	1	22	A, Allowable special character is space
0013	Taxpayer Foreign State or Province	1	35	A, Allowable special character is space

FORM 2555 PAGE 1

## Foreign Earned Income

Field Identification No.	Form Ref.	Length	Field Description
0014 Taxpayer Foreign Postal Code	1	20	AN, Allowable special character is space
0015 Taxpayer Foreign Country	1	35	A, Allowable special character is space
0018 Country Code	1	2	A, (from Part I, Attachment 10 table)
0020 Occupation	2	25	AN
0030 Employer's Name	3	45	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent
0040 Employer's US Street Name Line 2	4a	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0041 Employer's US Street Address	4a	35	AN, Allowable special characters are: space, ampersand, slash, hyphen, and literal "NONE"
0042 Employer's US City	4a	22	A, Allowable special character is space
0043 Employer's US State Abbreviation	4a	2	A (Standard Postal State Abbreviations)
0044 Employer's US Zip Code	4a	12	N (left-justified)
0050 Employer's Foreign Street Name Line 2	4b	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent

FORM 2555 PAGE 1		Foreign Earned Income		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0051	Employer's Foreign Street Address	4b	35	AN, Allowable special characters are: space, ampersand, slash, hyphen, and literal "NONE"
0052	Employer's Foreign City	4b	22	A, Allowable special character is space
0053	Employer's Foreign State or Province	4b	35	A, Allowable special character is space
0054	Employer's Foreign Postal Code	4b	20	AN, Allowable special character is space
0055	Employer's Foreign Country	4b	35	A, Allowable special character is space
0060	Employer is a Foreign Entity	5a	1	"X" or blank
0070	Employer is a US Company	5b	1	"X" or blank
0080	Employer is Self	5c	1	"X" or blank
0090	Employer is a Foreign Affiliate of a US Company	5d	1	"X" or blank
0100	Other Employer	5e	1	"X" or blank
0105	Other Employer (specify)	5e	35	AN
0110	Last Year Filed	6a	4	Values "1982" through   "2008" or blank
0120	No Form 2555/2555-EZ Filed	6b	1	"X" or blank
0130	Revoked Exclusions - Yes	6c	1	"X" or blank
0140	Revoked Exclusions - No	6c	1	"X" or blank
@0150	Yes - Type of Exclusion/Tax Year	6d	6	"STMbnn" or blank

FORM 2555 PAGE 1

Foreign Earned Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Country - Citizen/ National	7	35	AN, Allowable Special Characters are: space, slash, hyphen
0170	Separate Foreign Residence - Yes	8a	1	"X" or blank
0180	Separate Foreign Residence - No	8a	1	"X" or blank
*0190	Yes - City & Country of Foreign Residence	8b	35	AN, "STMbnn" or blank
+0200	Number of Days at That Address	8b	3	Value Range 000-999
*0210	Tax Homes	9	35	AN, "STMbnn" or blank
+0215	Date(s) Established	9	8	YYYYMMDD or blank
0220	Date Bona Fide Residence Began	10	8	YYYYMMDD or blank
0225	Date Bona Fide Residence Ended	10	8	YYYYMMDD or blank, and literal "CONTINUE"
0230	Living Qtrs - Purchased House	11a	1	"X" or blank
0240	Living Qtrs - Rented House/Apt	11b	1	"X" or blank
0250	Living Qtrs - Rented Room	11c	1	"X" or blank
0260	Living Qtrs - Employer Furnished	11d	1	"X" or blank
0270	Family Living with you - Yes	12a	1	"X" or blank
0280	Family Living with you - No	12a	1	"X" or blank

FORM 2555 PAGE 1

## Foreign Earned Income

Field Identification No.	Form Ref.	Length	Field Description
*0290 Yes - Relationship	12b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
+0295 Period	12b	25	AN
0300 Statement to Authorities - Yes	13a	1	"X" or blank
0310 Statement to Authorities - No	13a	1	"X" or blank
0320 Req'd to pay income tax - Yes	13b	1	"X" or blank
0330 Req'd to pay income tax - No	13b	1	"X" or blank
*0340 Date Arrived in US - 1	14a(1)	8	YYYYMMDD or blank, "STMbnn"
+0342 Date Left US - 1	14b(1)	8	YYYYMMDD or blank
+0344 Number of Days in US on Business - 1	14c(1)	3	Value Range 000-999
+0346 Income Earned in US on Business - 1	14d(1)	12	N
0348 Date Arrived in US - 2	14a(2)	8	YYYYMMDD or blank
0350 Date Left US - 2	14b(2)	8	'See 1st Occ.'
0352 Number of Days in US on Business - 2	14c(2)	3	'See 1st Occ.'
0354 Income Earned in US on Business - 2	14d(2)	12	'See 1st Occ.'

FORM 2555 PAGE 1

Foreign Earned Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0356	Date Arrived in US - 3	14a(3)	8	'See 2nd Occ.'
0358	Date Left US - 3	14b(3)	8	'See 1st Occ.'
0360	Number of Days in US on Business - 3	14c(3)	3	'See 1st Occ.'
0370	Income Earned in US on Business - 3	14d(3)	12	'See 1st Occ.'
0372	Date Arrived in US - 4	14a(4)	8	'See 2nd Occ.'
0374	Date Left US - 4	14b(4)	8	'See 1st Occ.'
0376	Number of Days in US on Business - 4	14c(4)	3	'See 1st Occ.'
0378	Income Earned in US on Business - 4	14d(4)	12	'See 1st Occ.'
0380	Date Arrived in US - 5	14a(5)	8	'See 2nd Occ.'
0382	Date Left US - 5	14b(5)	8	'See 1st Occ.'
0384	Number of Days in US on Business - 5	14c(5)	3	'See 1st Occ.'
0386	Income Earned in US on Business - 5	14d(5)	12	'See 1st Occ.'
0388	Date Arrived in US - 6	14a(6)	8	'See 2nd Occ.'
0390	Date Left US - 6	14b(6)	8	'See 1st Occ.'
0392	Number of Days in US on Business - 6	14c(6)	3	'See 1st Occ.'
0394	Income Earned in US on Business - 6	14d(6)	12	'See 1st Occ.'
0396	Date Arrived in US - 7	14a(7)	8	'See 2nd Occ.'
0398	Date Left US - 7	14b(7)	8	'See 1st Occ.'

FORM 2555 PAGE 1		Foreign Earned Income		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0400	Number of Days in US on Business - 7	14c(7)	3	'See 1st Occ.'
0402	Income Earned in US on Business - 7	14d(7)	12	'See 1st Occ.'
0404	Date Arrived in US - 8	14a(8)	8	'See 2nd Occ.'
0406	Date Left US - 8	14b(8)	8	'See 1st Occ.'
0408	Number of Days in US on Business - 8	14c(8)	3	'See 1st Occ.'
0410	Income Earned in US on Business - 8	14d(8)	12	'See 1st Occ.'
@0415	Earned Income Computation	14d	6	"STMbnn" or blank
0420	Contractual terms/ other conditions	15a	80	AN
0430	Visa Type	15b	30	AN
0440	Visa Limit Stay - Yes	15c	1	"X" or blank
@0450	Visa Limit Stay - Yes, Explanation	15c	6	"STMbnn" or blank
0460	Visa Limit Stay - No	15c	1	"X" or blank
0470	Home is US - Yes	15d	1	"X" or blank
0480	Home in US - No	15d	1	"X" or blank
*0490	Yes - Home Address	15e	60	AN or "STMbnn"
+0495	Home Status	15e	6	"RENTED" or blank
*+0500	Occupant Names	15e	35	AN or "STMbnn"



FORM 2555 PAGE 1

Foreign Earned Income

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
+0510    Occupant Relationship	15e	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER"
Record Terminus Character		1	Value "#"

FORM 2555 PAGE 3

## Foreign Earned Income

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0331" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
1060 Record ID		6	"FRMbbb"
1061 Form Number		6	"2555bb"
1062 Page Number		5	"PG03b"
1063 Taxpayer Identification Number		9	N (Primary SSN)
1064 Filler		1	blank
1065 Form Occurrence Number		7	N 0000001 - 0000002
1070 Foreign Earned Income Repeated	27	12	N
1075 Claiming Housing Exclusion or Housing Deduction		1	"Y" or "N"
1080 Qualified Housing Expenses	28	12	N
*1081 Housing Expense Location(s)	29a	35	A, "STMbnn" or blank
1082 Limit on Housing Expenses	29b	12	N
1084 Smaller of Expenses or Limit	30	12	N
1090 Number of Days in Qualifying Period	31	3	Value Range 000-365
1100 Number of Days X \$40.07 or Enter \$14,624	32	12	N

FORM 2555 PAGE 3

## Foreign Earned Income

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
1110 Total Qualified Housing Expenses	33	12	N
1120 Employer-Provided Amounts	34	12	N
1130 Employer-Provided Percentage	35	6	R (Please see Part I, Sect 5.01 b)
1140 Housing Exclusion	36	12	N
1160 Number of Days in Qualifying Period	38	3	Value Range 000-365
1180 Number of Days Ratio	39	6	R (Please see Part I, Sect 5.01 b)
1200 Tentative Foreign Earned Income Exclusion	40	12	N
1210 Foreign Earned Income Exclusion Limit	41	12	N
1220 Foreign Earned Income Exclusion	42	12	N
1230 Total Housing and Foreign Earned Income Exclusions	43	12	N
@1240 Allocable Deductions Computation	44	6	"STMbnn" or blank
1250 Allocable Deductions	44	12	N
1260 Max. of Housing and Foreign Earned Inc. Exclusions	45	12	N
1270 Max. Qualified Housing Expenses	46	12	N
1280 Max. Foreign Earned Income	47	12	N

FORM 2555 PAGE 3

Foreign Earned Income

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
1290	Limit of Housing Deduction	48	12	N
1300	Prior Year Housing Deduction Carryover Amount	49	12	NO ENTRY
1310	Total Housing Deduction	50	12	N
	Record Terminus Character		1	Value "#"

FORM 2555EZ PAGE 1

## Foreign Earned Income Exclusion

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0749" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	Value "FRMbbb"
0001 Form Number		6	"2555Zb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000002
0007 SSN of Taxpayer with Foreign Earned Income		9	N (Social Security Number)
0010 Bona Fide Residence - Yes	1a	1	"X" or blank
0020 Bona Fide Residence - No	1a	1	"X" or blank
0030 Date Bona Fide Residence Began	1b	8	YYYYMMDD or blank
0040 Date Bona Fide Residence Ended	1b	8	YYYYMMDD or blank, and literal "CONTINUE"
0050 Physically Present - Yes	2a	1	"X" or blank
0060 Physically Present - No	2a	1	"X" or blank
0070 Physical Presence Test FROM	2b	8	YYYYMMDD
0080 Physical Presence Test THROUGH	2b	8	YYYYMMDD or blank, and literal "CONTINUE"

FORM 2555EZ PAGE 1

## Foreign Earned Income Exclusion

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0090 Tax Home Test - Yes	3	1	"X" or blank
0100 Tax Home Test - No	3	1	NO ENTRY
0110 Taxpayer Foreign Street Name Line 2	4	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0111 Taxpayer Foreign Street Address	4	35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0112 Taxpayer Foreign City	4	22	A, Allowable special character is space
0113 Taxpayer Foreign State or Province	4	35	A, Allowable special character is space
0114 Taxpayer Foreign Postal Code	4	20	AN, Allowable special character is space
0115 Taxpayer Foreign Country	4	35	A, Allowable special character is space
0118 Country Code	4	2	A, (from Part I, Attachment 10 table)
0120 Occupation	5	25	AN
0130 Employer's Name	6	35	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent
0140 Employer's US Street Name Line 2	7	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent

FORM 2555EZ PAGE 1

## Foreign Earned Income Exclusion

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0141	Employer's US Street Address	7	35	AN, Allowable special characters are: space, ampersand, slash, hyphen, and literal "NONE"
0142	Employer's US City	7	22	A, Allowable special character is space
0143	Employer's US State Abbreviation	7	2	A (Standard Postal State Abbreviation)
0144	Employer's US Zip Code	7	12	N (left-justified)
0150	Employer's Foreign Street Name Line 2	8	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0151	Employer' Foreign Street Address	8	35	AN, Allowable special characters are: space, ampersand, slash, hyphen, and literal "NONE"
0152	Employer's Foreign City	8	22	A, Allowable special character is space
0153	Employer's Foreign State or Province	8	35	A, Allowable special character is space
0154	Employer's Foreign Postal Code	8	20	AN, Allowable special character is space
0155	Employer's Foreign Country	8	35	A, Allowable special character is space
0160	Employer is a US Business	9a	1	"X" or blank
0170	Employer is a Foreign Business	9b	1	"X" or blank
0180	Other Employer	9c	1	"X" or blank

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Foreign Earned Income Exclusion

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0190	Other Employer (specify)	9c	35	AN
0200	Last Year Filed	10a	4	Values "1982" through   "2008" or blank
0210	No Form 2555/2555- EZ Filed	10b	1	"X" or blank
0220	Revoked Exclusions - Yes	10c	1	"X" or blank
0230	Revoked Exclusions - No	10c	1	"X" or blank
0240	Yes - Effective Revocation Tax Year	10d	4	YYYY
*0250	Tax Homes	11a	35	AN, "STMbnn" or blank
+0260	Date(s) Established	11a	8	YYYYMMDD or blank
0270	Country - Citizen/ National	11b	35	AN, Allowable Special Characters are: space, slash, hyphen
	Record Terminus Character		1	Value "#"



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## Foreign Earned Income Exclusion

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0375" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0280 Record ID		6	"FRMbbb"
0281 Form Number		6	"2555Zb"
0282 Page Number		5	"PG02b"
0283 Taxpayer Identification Number		9	N (Primary SSN)
0284 Filler		1	blank
0285 Form Occurrence Number		7	N 0000001 - 0000002
*0290 Date Arrived in US - 1	12a(1)	8	YYYYMMDD, "STMbnn" or blank
+0300 Date Left US - 1	12b(1)	8	YYYYMMDD or blank
+0310 Number of Days in US on Business - 1	12c(1)	3	Value Range 000-999
+0320 Income Earned in US on Business - 1	12d(1)	12	N
0330 Date Arrived in US - 2	12a(2)	8	YYYYMMDD or blank
0340 Date Left US - 2	12b(2)	8	'See 1st Occ.'
0350 Number of Days in US on Business - 2	12c(2)	3	'See 1st Occ.'
0360 Income Earned in US on Business - 2	12d(2)	12	'See 1st Occ.'
0370 Date Arrived in US - 3	12a(3)	8	'See 2nd Occ.'
0380 Date Left US - 3	12b(3)	8	'See 1st Occ.'

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Foreign Earned Income Exclusion

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0390	Number of Days in US on Business - 3	12c(3)	3	'See 1st Occ.'
0400	Income Earned in US on Business - 3	12d(3)	12	'See 1st Occ.'
0410	Date Arrived in US - 4	12a(4)	8	'See 2nd Occ.'
0420	Date Left US - 4	12b(4)	8	'See 1st Occ.'
0430	Number of Days in US on Business - 4	12c(4)	3	'See 1st Occ.'
0440	Income Earned in US on Business - 4	12d(4)	12	'See 1st Occ.'
0450	Date Arrived in US - 5	12a(5)	8	'See 2nd Occ.'
0460	Date Left US - 5	12b(5)	8	'See 1st Occ.'
0470	Number of Days in US on Business - 5	12c(5)	3	'See 1st Occ.'
0480	Income Earned in US on Business - 5	12d(5)	12	'See 1st Occ.'
0490	Date Arrived in US - 6	12a(6)	8	'See 2nd Occ.'
0500	Date Left US - 6	12b(6)	8	'See 1st Occ.'
0510	Number of Days in US on Business - 6	12c(6)	3	'See 1st Occ.'
0520	Income Earned in US on Business - 6	12d(6)	12	'See 1st Occ.'
0530	Date Arrived in US - 7	12a(7)	8	'See 2nd Occ.'
0540	Date Left US - 7	12b(7)	8	'See 1st Occ.'
0550	Number of Days in US on Business - 7	12c(7)	3	'See 1st Occ.'
0560	Income Earned in US on Business - 7	12d(7)	12	'See 1st Occ.'

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Foreign Earned Income Exclusion

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0570	Date Arrived in US - 8	12a(8)	8	'See 2nd Occ.'
0580	Date Left US - 8	12b(8)	8	'See 1st Occ.'
0590	Number of Days in US on Business - 8	12c(8)	3	'See 1st Occ.'
0600	Income Earned in US on Business - 8	12d(8)	12	'See 1st Occ.'
0610	Date Arrived in US - 9	12a(9)	8	'See 2nd Occ.'
0620	Date Left US - 9	12b(9)	8	'See 1st Occ.'
0630	Number of Days in US on Business - 9	12c(9)	3	'See 1st Occ.'
0640	Income Earned in US on Business - 9	12d(9)	12	'See 1st Occ.'
@0645	Earned Income Computation	12d	6	"STMbnn" or blank
1160	Number of Days in Qualifying Period	14	3	Value Range 000-365
1165	365-Day Yes	15	1	"X" or blank
1175	365-Day No	15	1	"X" or blank
1180	Number of Days Ratio	15	6	R (Please see Part I, Sect 5.01 b)
1200	Foreign Earned Income Exclusion Limit	16	12	N
1210	Total Foreign Earned Income	17	12	N
1260	Max. of Foreign Earned Inc. Exclusion	18	12	N
	Record Terminus Character		1	Value "#"

FORM 3800 PAGE 1

General Business Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0506" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"3800bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0020	Current Year Investment Credit	1a	12	N
0040	Welfare to Work Credit	1b	12	N
0060	Current Year Credit for Increasing Research	1c	12	N
*0065	LIHC Pass-Through EIN	1d	9	"STMbnn", N or blank
0070	Current Year Low- Income Housing Credit	1d	12	N
0090	Current Year Disabled Access Credit	1e	12	N
0100	Current Year Renewable Electricity Production	1f	12	N

FORM 3800 PAGE 1

General Business Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Current Year Indian Employment Credit	1g	12	N
0130	Current Year Orphan Drug Credit	1h	12	N
*0535	NMC Pass-Through EIN	1i	9	"STMbnn", N or blank
0540	Current Year New Markets Credit	1i	12	N
0550	Cr for Small Employer Pension Plan Startup Cost	1j	12	N
*0555	EPCCC Pass-Through EIN	1k	9	"STMbnn", N or blank
0560	Credit for Employer- Provided Child Care Facilities	1k	12	N
0580	Current Year Biodiesel Fuels Credit	1l	12	N
0590	Current Year Low Sulfur Diesel Fuel Credit	1m	12	N
0600	Distilled Spirits Credit	1n	12	N
0610	Nonconventional Fuel Source Credit	1o	12	N
0620	New Energy Efficient Home Credit	1p	12	N
0630	Energy Efficient Appliance Credit	1q	12	N
0640	Alternative Motor Credit	1r	12	N

FORM 3800 PAGE 1

General Business Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0645	Alternative Motor Vehicle Pass- Through EIN	1r	9	"STMbnn", N or blank
0650	Alternative Fuel Vehicle Refueling Credit	1s	12	N
0652	Credits for Affected Midwestern Disaster Area	1t	12	N
0660	Mine Rescue Team Training Credit	1u	12	NO ENTRY
0670	Agricultural Chemicals Security Credit	1v	12	N
0680	Credit for Employer Diff. Wage Payments	1w	12	N
0685	Carbon Dioxide Sequestration Credit	1x	12	N
0687	QLFYD Plug-in Electric Drive Motor Vehicle Credit	1y	12	N
0690	QLFYD Plug-in Electric Vehicle Credit	1z	12	N
0700	Current Year Credit for Contributions	1aa	12	N
0720	CY General Credits Electing Large Partnership	1bb	12	N
0740	Current Year General Business Credit	2	12	N
0770	Passive Activity Credits	3	12	N

FORM 3800 PAGE 1

General Business Credit

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0780	Subtract Line 3 from Line 2	4	12	N
0790	Passive Activity Credits Allowed	5	12	N
0800	Passive Activity from Publicly Traded Partnership	5	1	"X" or blank
0810	Carryforward of General Business Credit	6	12	N
@0825	Credit Computation Attachment	6	6	"STMbnn" or blank
0840	Carryback of General Business Credit	7	12	NO ENTRY
0850	Tentative General Business Credit	8	12	N
	Record Terminus Character		1	Value "#"

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General Business Credit

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0275" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
1000 Record ID		6	"FRMbbb"
1001 Form Number		6	"3800bb"
1002 Page Number		5	"PG02b"
1003 Taxpayer Identification Number		9	N (Primary SSN)
1004 Filler		1	blank
1005 Form Occurrence Number		7	N 0000001
1020 Regular Tax Before Credits	9	12	N
1030 Alternative Minimum Tax	10	12	N
1040 Regular Tax Plus Alternative Minimum Tax	11	12	N
1045 Foreign Tax Credit	12a	12	N
1060 Credits from Form 1040	12b	12	N
1100 Total Credits	12c	12	N
1110 Net Income Tax	13	12	N
1120 Net Regular Tax	14	12	N
1130 Enter 25% of Excess	15	12	N



FORM 3800 PAGE 2

General Business Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1140	Tentative Minimum Tax	16	12	N
1150	Greater of Line 15 or Line 16	17	12	N
1160	Subtract Line 17 from Line 13	18a	12	N
1163	Bonus Depreciation	18b	12	NO ENTRY
1167	Add Lines 18a and 18b	18c	12	N
1170	Section Literal	19a	9	"SECB41(G)" or blank
1180	Attach Corporation Computation	19a	6	NO ENTRY
1190	Corporate ID	19a	13	NO ENTRY
1200	Smaller of Line 8 or Line 18c	19a	12	N
1210	Smaller of Line 8 or Line 18a	19b	12	N
1220	Subtract Line 19b from Line 19a	19c	12	N
	Record Terminus Character		1	Value "#"

FORM 4684 PAGE 1

## Casualties and Thefts

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0809" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4684bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000005
*0010 Property Desc A (1)	1A	56	AN or "STMbnn"
+0020 Cost or Other Basis (1)	2A	12	N
+0030 Insurance (1)	3A	12	N
*+0040 Gain from Casualty or Theft (1)	4A	12	N or "STMbnn"
+0050 Fair Market Value Before Theft (1)	5A	12	N
+0060 Fair Market Value After Theft (1)	6A	12	N
+0070 Line 5 minus Line 6 (1)	7A	12	N
+0080 Smaller of Line 2 or Line 7 (1)	8A	12	N
+0090 Line 8 minus line 3 (1)	9A	12	N
0100 Property Desc B (2)	1B	56	AN

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Casualties and Thefts

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Cost or Other Basis (2)	2B	12	N
0120	Insurance (2)	3B	12	N
0130	Gain from Casualty or Theft (2)	4B	12	N
0140	Fair Market Value Before Theft (2)	5B	12	N
0150	Fair Market Value After Theft (2)	6B	12	N
0160	Line 5 minus Line 6 (2)	7B	12	N
0170	Smaller of Line 2 or Line 7 (2)	8B	12	N
0180	Line 8 minus Line 3 (2)	9B	12	N
0190	Property Desc C (3)	1C	56	AN
0200	Cost or Other Basis (3)	2C	12	N
0210	Insurance (3)	3C	12	N
0220	Gain from Casualty or Theft (3)	4C	12	N
0230	Fair Market Value Before Theft (3)	5C	12	N
0240	Fair Market Value After Theft (3)	6C	12	N
0250	Line 5 minus Line 6 (3)	7C	12	N
0260	Smaller of Line 2 or Line 7 (3)	8C	12	N
0270	Line 8 minus Line 3 (3)	9C	12	N

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Casualties and Thefts

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0280	Property Desc D (4)	1D	56	AN
0290	Cost or Other Basis (4)	2D	12	N
0300	Insurance (4)	3D	12	N
0310	Gain from Casualty or Theft (4)	4D	12	N
0320	Fair Market Value Before Theft (4)	5D	12	N
0330	Fair Market Value After Theft (4)	6D	12	N
0340	Line 5 minus Line 6 (4)	7D	12	N
0350	Smaller of Line 2 or Line 7 (4)	8D	12	N
0360	Line 8 minus Line 3 (4)	9D	12	N
0370	Total Casualty or Theft Loss	10	12	N
0380	Applicable Amount	11	12	N
0390	Net Casualty or Theft Loss	12	12	N
0400	Total Line 12 Amount	13	12	N
0410	Total Casualty or Theft Gain	14	12	N
0420	Line 14 more than Line 13	15	12	N
0430	Line 13 more than Line 14	16	12	N
0435	Add Amount from Line 12	17	12	N
0439	Yes Box Indicator	18	1	"X" or blank

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Casualties and Thefts

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0441	No Box Indicator	18	1	"X" or blank
0443	Total Amount from Box Ind	18	12	N
0446	Line 16 Minus Line 18a	19	12	N
				--
				--
				--
				--
0456	10% of Adjusted Gross Income	20	12	N
0458	Subtract Line 20 from Line 19	21	12	N
0459	Add Lines 18 and 21	22	12	N
	Record Terminus Character		1	Value "#"

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## Casualties and Thefts

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1104" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0460 Record ID		6	"FRMbbb"
0461 Form Number		6	"4684bb"
0462 Page Number		5	"PG02b"
0463 Taxpayer Identification Number		9	N (Primary SSN)
0464 Filler		1	blank
0465 Form Occurrence Number		7	N 0000001 - 0000005
*0470 Property Desc A (1)	23A	56	AN or "STMbnn"
+0480 Cost or Adj Basis (1)	24A	12	N
+0490 Insurance (1)	25A	12	N
*+0500 Gain from Casualty or Theft (1)	26A	12	N or "STMbnn"
+0510 Fair Market Value Before Theft (1)	27A	12	N
+0520 Fair Market Value After Theft (1)	28A	12	N
+0530 Net Fair Market (1)	29A	12	N
+0540 Property Basis or Net Fair Market (1)	30A	12	N
+0545 Form 8829 Indicator	31A	5	"F8829" or blank
+0550 Net Property Loss (1)	31A	12	N
0560 Property Desc B (2)	23B	56	AN

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Casualties and Thefts

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0570	Cost or Adj Basis (2)	24B	12	N	
0580	Insurance (2)	25B	12	N	
0590	Gain from Casualty or Theft (2)	26B	12	N	
0600	Fair Market Value Before Theft (2)	27B	12	N	
0610	Fair Market Value After Theft (2)	28B	12	N	
0620	Net Fair Market (2)	29B	12	N	
0630	Property Basis or Net Fair Market (2)	30B	12	N	
0635	Form 8829 Indicator	31B	5	"F8829" or blank	
0640	Net Property Loss (2)	31B	12	N	
0650	Property Desc C (3)	23C	56	AN	
0660	Cost or Adj Basis (3)	24C	12	N	
0670	Insurance (3)	25C	12	N	
0680	Gain from Casualty or Theft (3)	26C	12	N	
0690	Fair Market Value Before Theft (3)	27C	12	N	
0700	Fair Market Value After Theft (3)	28C	12	N	
0710	Net Fair Market (3)	29C	12	N	
0720	Property Basis or Net Fair Market (3)	30C	12	N	
0725	Form 8829 Indicator	31C	5	"F8829" or blank	

FORM 4684 PAGE 2

Casualties and Thefts

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0730	Net Property Loss (3)	31C	12	N	
0740	Property Desc D (4)	23D	56	AN	
0750	Cost or Adj Basis (4)	24D	12	N	
0760	Insurance (4)	25D	12	N	
0770	Gain from Casualty or Theft (4)	26D	12	N	
0780	Fair Market Value Before Theft (4)	27D	12	N	
0790	Fair Market Value After Theft (4)	28D	12	N	
0800	Net Fair Market (4)	29D	12	N	
0810	Property Basis or Net Fair Market (4)	30D	12	N	
0815	Form 8829 Indicator	31D	5	"F8829" or blank	
0820	Net Property Loss (4)	31D	12	N	
@0825	Casualties Computation	31	6	"STMbnn" or blank	
0830	Total Casualty or Theft Loss	32	12	N	
*0840	Short - Casualty or Theft Desc (1)	33(a)	25	AN or "STMbnn"	
+0850	Short - Trade or Rental Property (1)	33(b) (i)	12	N	
+0860	Short - Income Producing Property (1)	33(b) (ii)	12	N	
+0870	Short - Gains from Casualties or Thefts (1)	33(c)	12	N	



FORM 4684 PAGE 2

Casualties and Thefts

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0880	Short - Casualty or Theft Desc (2)	33(a)	25	AN	
0890	Short - Trade or Rental Property (2)	33(b) (i)	12	N	
0900	Short - Income Producing Property (2)	33(b) (ii)	12	N	
0910	Short - Gains from Casualties or Thefts (2)	33(c)	12	N	
0920	Short - Totals Trade, Business	34(b) (i)	12	N	
0930	Short - Totals Income Producing Property	34(b) (ii)	12	N	
0940	Short - Totals Gains from Casualties or Thefts	34(c)	12	N	
0948	PAL Indicator	35(c)	3	"PAL" or blank	
0950	Net Gain or (Loss)	35(c)	12	N	
0958	PAL Indicator	36(c)	3	"PAL" or blank	
0960	Amount on Line 34(b) (ii)	36(c)	12	N	
0970	Casualty or Theft Gains from F4797	37(c)	12	N	
*0980	Long - Casualty or Theft Desc (1)	38(a)	25	AN or "STMbnn"	
+0990	Long - Trade Rental Property (1)	38(b) (i)	12	N	
+1000	Long - Income Producing Property (1)	38(b) (ii)	12	N	

FORM 4684 PAGE 2

## Casualties and Thefts

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
+1010 Long - Gains from Casualties or Thefts(1)	38(c)	12	N	
1020 Long - Casualty or Theft Desc (2)	38(a)	25	AN	
1030 Long - Trade Rental Property (2)	38(b) (i)	12	N	
1040 Long - Income Producing Property (2)	38(b) (ii)	12	N	
1050 Long - Gains from Casualties or Thefts (2)	38(c)	12	N	
1060 Long - Total Losses Trade, Business	39(b) (i)	12	N	
1070 Long - Total Losses Income Producing Property	39(b) (ii)	12	N	
1080 Long - Total Gains	40	12	N	
1090 Add Line 39 Amounts Cols (b) (i) and (b) (ii)	41	12	N	
1098 PAL Indicator	42(a)	3	"PAL" or blank	
1100 Net Gain or (Loss)	42(a)	12	N	
1108 PAL Indicator	42(b)	3	"PAL" or blank	
1110 Line 39 Amount Col (b) (ii)	42(b)	12	N	
1115 PAL Indicator	43	3	"PAL" or blank	
1120 Loss Equal to or Smaller than Gain	43	12	N	

Record Terminus Character	1	Value "#"
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FORM 5329 PAGE 1

Additional Taxes on Qualified Plans ...

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0458" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"5329bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000002
0010 Name of Person Subject to Penalty Tax		35	A, hyphen (-), less than (<), or blank
0020 SSN of Person Subject to Penalty Tax		9	N
0030 Street Address		35	AN. Allowable special characters are space, ampersand, slash, hyphen, percent and literal "NONE"
0040 City		22	AN
0050 State Abbreviation		2	A (Standard Postal State Abbreviations in the File Specifications)
0060 Zip Code		9	N (left-justified)
0070 Amended Return Ind		1	NO ENTRY
0072 Total Early Distributions	1	12	N

FORM 5329 PAGE 1

Additional Taxes on Qualified Plans ...

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0073 Exception Code	2	2	N, 01-12
0074 Total Amount Excluded from Additional Tax	2	12	N
0076 Amount Subject to Additional Tax	3	12	N
0078 Additional Tax on Early Distributions	4	12	N
0081 Distributions Coverdell ESAs and QTPs	5	12	N
0084 Distributions Excepted From Additional Tax	6	12	N
0087 Amount Subject to Additional Tax	7	12	N
0091 Additional Tax on Certain Distr from Educ Accts	8	12	N
0094 Previous Year Total Excess Contributions	9	12	N
0100 Contribution Credit	10	12	N
0110 Includible Traditional IRA Distributions	11	12	N
0120 Excess Contributions Withdrawn	12	12	N
0130 Excess Contributions Adjustment	13	12	N
0140 Adjusted Earlier Year Excess Contributions	14	12	N

FORM 5329 PAGE 1

Additional Taxes on Qualified Plans ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0145	Excess Contributions to Traditional IRA	15	12	N
0150	Total Excess Contributions	16	12	N
0160	Excess Contributions Tax on Traditional IRA	17	12	N
0200	Excess Contributions to Roth IRA for Current TY	18	12	N
0210	Roth IRA Contribution Credit	19	12	N
0220	Includible Current Tax Year Roth IRA Distributions	20	12	N
0230	Total of Lines 19 and 20	21	12	N
0240	Prev Yr Roth IRA Excess Contributions Withdrawn	22	12	N
0250	Roth IRA Current TY Excess Contributions	23	12	N
0260	Total Roth IRA Excess Contributions	24	12	N
0280	Excess Contributions Tax on Roth IRA	25	12	N

Record Terminus Character	1	Value "#"
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FORM 5405

First-Time Homebuyer Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0249" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"5405bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	SSN		9	N
0020	Street Address of Home	A	35	AN
0030	City of Home	A	22	AN
0040	State of Home	A	2	AN
0050	Zip Code of Home	A	12	N (left justified)
0060	Date Acquired	B	8	YYYYMMDD
0070	Maximum Allowable Amount	1	12	N
0080	Modified Adjusted Gross Income	2	12	N
0090	Subtract Maximum from Amt on Line 2	3	12	N
0100	Divide Line 3 by \$20,000	4	6	R

FORM 5405

First-Time Homebuyer Credit

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----	
0110	Multiply Line 1 by Line 4	5	12	N	
0120	Credit	6	12	N	
0130	Date of Main Home Change	7	8	DT (YYYYMMDD)	
0140	Sold Home to Unrelated Person With Gain	8a	1	"X" or blank	
0150	Sold Home to Unrelated Person Without Gain	8b	1	"X" or blank	
0160	Sold Home to Related Person	8c	1	"X" or blank	
0170	Converted Home to Rental or Business Use	8d	1	"X" or blank	
0180	Transferred Home to Ex-Spouse	8e	1	"X" or blank	
0190	Home was Destr, Condemn, or Disp/ Acq New Home	8f	1	"X" or blank	
0200	Home was Destr, Condemn, or Disp/No New Home	8g	1	"X" or blank	
0210	Taxpayer Deceased	8h	1	"X" or blank	
0220	2008 Credit Amount Claimed	9	12	N	
0230	Gain on Sale of Main Home	10	12	N	
0240	Repayment Amount	11	12	N	
	Record Terminus Character		1	Value "#"	

FORM 5695 PAGE 1

## Residential Energy Credits

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0222" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"5695bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000004
0010 Identifying Number of Taxpayer		9	N
0020 Main Home Located in United States - Yes	1	1	"X" or blank
0030 Main Home Located in United States - No	1	1	"X" or blank
0040 Reduce Heat Loss/ Gain in Your Home	2a	12	N
0050 Exterior Window/ Skylights	2b	12	N
0060 Exterior Doors	2c	12	N
0070 Metal/Asphalt Roof	2d	12	N



FORM 5695 PAGE 1

## Residential Energy Credits

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0080	Energy-Efficient Building Property	3a	12	N	--
0090	Qualified Natural Gas, Propane, Oil Furnace, etc.	3b	12	N	--
0100	Advanced Main Air Circulating Fan	3c	12	N	--
0110	Add Lines 2a through 3c	4	12	N	--
0125	Multiply Line 4 by 30%	5	12	N	--
0135	Enter Smaller of Line 5 or Line 6	7	12	N	--
0145	Taxes from Form 1040	8	12	N	--
0155	Credits from Form 1040	9	12	N	--
0165	Subtract Credits from taxes	10	12	N	--
0175	Nonbusiness Energy	11	12	N	--
					--
					--
					--
					--
					--
					--
					--

FORM 5695 PAGE 1

Residential Energy Credits

Field Identification  
No.  
-----

Form  
Ref.  
----

Length  
-----

Field Description  
-----

--

Record Terminus Character

1

Value "#"

FORM 5695 PAGE 2

## Residential Energy Credits

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0265" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0185	Record ID		6	"FRMbbb"
0186	Form Number		6	"5695bb"
0187	Page Number		5	"PG02b"
0188	Taxpayer Identification Number		9	N (Primary SSN)
0189	Filler		1	blank
0190	Form Occurrence Number		7	N 0000001 - 0000004
0255	Qualified Solar Electric Property	12	12	N
0260	Qualified Solar Water Heating Property	13	12	N
0265	Qualified Small Wind Energy Costs	14	12	N
0270	Qualified Geothermal Heat Pump Costs	15	12	N
0275	Add Lines 12 through 15	16	12	N
0280	Multiply Line 16 by 30%	17	12	N
0285	Qualified Fuel Cell Property	18	12	N
0290	Multiply Line 18 by 30%	19	12	N
0295	Number of Kilowatts	20	6	R

FORM 5695 PAGE 2

Residential Energy Credits

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0300	Kilowatt Capacity of Line 18	20	12	N
0305	Smaller of Line 19 or 20	21	12	N
0310	Credit Carryforward from 2008	22	12	N
0315	Add Lines 17, 21 and 22	23	12	N
0320	Tax from Form 1040	24	12	N
0325	Form 1040 Credit & Other Credits	25	12	N
0330	Subtract Line 25 from Line 24	26	12	N
0335	Residential Energy Efficient Property Credit	27	12	N
0340	Credit Carryforward to 2010	28	12	N
0345	Add Lines 11 and 27	29	12	N
Record Terminus Character			1	Value "#"

FORM 6251 PAGE 1

Alternative Minimum Tax - Individuals

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0518" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"6251bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0020 AGI or AGI Less Deductions	1	12	N
0030 Medical/Dental Expense	2	12	N
0040 Schedule A Taxes	3	12	N
0050 Certain Mortgage Int.	4	12	N
0060 Miscellaneous Itemized Deductions	5	12	N
0070 Worksheet Amount	6	12	N
0080 Amount from Form 4684 and Motor Vehicle Sales Tax	7	12	N

FORM 6251 PAGE 1

Alternative Minimum Tax - Individuals

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
*0090	Type of Other Tax Refund	8	25	AN or "STMbnn"	--
					--
					--
					--
					--
+0100	Amount of Other Tax Refund	8	12	N	
					--
					--
0110	Refund of Taxes	8	12	N	
					--
					--
0120	Investment Int. Expense	9	12	N	
					--
					--
0130	Depletion	10	12	N	
					--
					--
0140	Net Operating Loss	11	12	N	
					--
					--
0150	Alternative Tax Net Operating Loss	12	12	N	
					--
					--
0160	Tax Exempt Interest From Private Activity Bonds	13	12	N	
					--
0170	Section 1202 Exclusion	14	12	N	
					--
0180	Incentive Stock Options	15	12	N	
					--
0190	Beneficiaries of Estates and Trusts	16	12	N	

FORM 6251 PAGE 1

Alternative Minimum Tax - Individuals

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0200	Large Partnerships	17	12	N	
0210	Adjusted Gain or Loss	18	12	N	
0220	Depreciation	19	12	N	
0230	Passive Activity Loss	20	12	N	
0240	Certain Loss Limitations	21	12	N	
0250	Circulation Expense	22	12	N	
0260	Long-term Contracts	23	12	N	
0270	Mining Exploration and Development Costs	24	12	N	--
0280	Research Experimental Expense	25	12	N	
0290	Certain Installment Sales	26	12	N	--
0300	Intangible Drilling	27	12	N	
0310	Other Adjustments	28	12	N	--
0320	Alternative Minimum Taxable Income	29	12	N	--
0325	Schedule Q Literal	29	5	"SCHbQ" or blank	
0330	Exemption Amount	30	12	N	
0340	Child Exemption Worksheet Literal	30	1	"C" or blank	--

FORM 6251 PAGE 1

Alternative Minimum Tax - Individuals

Field Identification No.		Form Ref.	Length	Field Description	
-----		----	-----	-----	
0350	Adjusted AMT Income	31	12	N	
0360	Initial Minimum Tax	32	12	N	
0370	Foreign Tax Credit	33	12	N	
0380	Tentative Minimum Tax	34	12	N	
0390	Applicable Return Tax	35	12	N	
0400	Alternative Minimum Tax	36	12	N	

Record Terminus Character                      1      Value "#"



FORM 6251 PAGE 2

Alternative Minimum Tax - Individuals

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0271" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0405	Record ID		6	"FRMbbb"
0406	Form Number		6	"6251bb"
0407	Page Number		5	"PG02b"
0408	Taxpayer Identification Number		9	N (Primary SSN)
0409	Filler		1	blank
0410	Form Occurrence Number		7	N 0000001
0420	Adjusted AMT Income	37	12	N
0430	Amount from Appropriate Worksheet	38	12	N
0440	Unrecaptured Section 1250 Gain	39	12	N
0450	Amount Per Line Instructions	40	12	N
0460	Smaller of Line 37 or 40	41	12	N
0470	Subtract Line 41 from 37	42	12	N
0480	Multiply Line 42 by .26 or .28 and Subtract \$3,500	43	12	N
0490	Filing Status Amount	44	12	N --

FORM 6251 PAGE 2

Alternative Minimum Tax - Individuals

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----	
0500	Amount from Appropriate Worksheet	45	12	N	
0510	Subtract Line 45 from 44	46	12	N	
0520	Smaller of Line 37 or 38	47	12	N	
0530	Smaller of Line 46 or 47	48	12	N	
0540	Subtract Line 48 from 47	49	12	N	
0550	Multiply Line 49 by .15	50	12	N	
0560	Subtract Line 47 from 41	51	12	N	
0570	Multiply Line 51 by .25	52	12	N	
0580	Add Lines 43, 50, and 52	53	12	N	
0590	Multiply Line 37 by .26 or .28 and Subtract \$3,500	54	12	N	
0600	Smaller of Line 53 or 54	55	12	N	

Record Terminus Character

1

Value "#"

FORM 6478

Credit for Alcohol Used as Fuel

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0310" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"6478bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0020 Qualified Ethanol Fuel Production (Gallons)	1(a)	12	N
0030 Total Qualified Ethanol Fuel	1(c)	12	N
			--
0036 Alcohol 190 Proof or more and in Fuel Mixtures	2(a)	12	NO ENTRY
			--
0038 Total Alcohol 190 or more and in Fuel Mixtures	2(c)	12	NO ENTRY
			--
0046 Alcohol 150 to 189 Proof and in Fuel Mixtures	3(a)	12	NO ENTRY
			--

FORM 6478

Credit for Alcohol Used as Fuel

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0048	Total 150 to 189 Proof and in Fuel Mixtures	3(c)	12	NO ENTRY	
0076	Biofuel Made after 2008 that is Alcohol	4(a)	12	NO ENTRY	
0078	Total Biofuel Made after 2008 that is Alcohol	4(c)	12	NO ENTRY	
0079	Biofuel Made after 2008 that is not Alcohol	5(a)	12	NO ENTRY	
0082	Total Biofuel Made after 2008 that is not Alcohol	5(c)	12	NO ENTRY	
0085	Amount to Include in Income	6	12	N	
0100	Partnerships, etc. Fuel Credits	7	12	N	
0110	Add Lines 6 and 7	8	12	N	
0120	Credit from Passive Activities	9	12	N	
0130	Previous Total minus Passive Activities Credit	10	12	N	
0140	Passive Activity Credit Allowed	11	12	N	
0148	Carry-forward of Credit	12	12	N	
0150	Carry-back Credit	13	12	N	
0155	Current Year Credit for Alcohol Used as Fuel	14	12	N	
0158	Allocated to Beneficiaries	15	12	NO ENTRY	

FORM 6478

Credit for Alcohol Used as Fuel

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0168 Attach 1041 Statement	15	6	NO ENTRY
0180 Estate and Trust Current Year Credit	16	12	NO ENTRY
Record Terminus Character		1	Value "#"

FORM 8379 PAGE 1

## Injured Spouse Allocation

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0245" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8379bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0015 Tax Year for Claim	1	4	NO ENTRY
0025 Joint Return Filed Yes Box	2	1	"X" or blank
0035 Joint Return Filed No Box	2	1	"X" or blank
0045 Joint Overpayment to Pay Past Due Debts Yes Box	3	1	"X" or blank
0055 Joint Overpayment to Pay Past Due Debts No Box	3	1	"X" or blank
0065 Legally Obligated to Pay Past Due Amount Yes Box	4	1	"X" or blank
0075 Legally Obligated to Pay Past Due Amount No Box	4	1	"X" or blank
0085 Community Property State - Yes Box	5	1	"X" or blank

FORM 8379 PAGE 1

## Injured Spouse Allocation

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0095	Community Property State - No Box	5	1	"X" or blank
0096	Community Property State Abbreviation for Arizona	5	2	"AZ" or blank (More than one state may apply on Line 5)
0097	Community Prop. State Abbreviation for California	5	2	"CA" or blank (More than one state may apply on Line 5)
0098	Community Property State Abbreviation for Idaho	5	2	"ID" or blank (More than one state may apply on Line 5)
0099	Community Prop. State Abbreviation for Louisiana	5	2	"LA" or blank (More than one state may apply on Line 5)
0101	Community Property State Abbreviation for Nevada	5	2	"NV" or blank (More than one state may apply on Line 5)
0102	Community Prop. State Abbreviation for New Mexico	5	2	"NM" or blank (More than one state may apply on Line 5)
0103	Community Property State Abbreviation for Texas	5	2	"TX" or blank (More than one state may apply on Line 5)
0104	Community Prop. State Abbreviation for Washington	5	2	"WA" or blank (More than one state may apply on Line 5)
0105	Community Prop. State Abbreviation for Wisconsin	5	2	"WI" or blank (More than one state may apply on Line 5)
0106	Payments Made and Reported Yes Box	6	1	"X" or blank
0115	Payments Made and Reported No Box	6	1	"X" or blank
0125	Earned Income Yes Box	7	1	"X" or blank

FORM 8379 PAGE 1

## Injured Spouse Allocation

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0135 Earned Income No Box	7	1	"X" or blank
0145 Claim EIC or Additional Child Tax Credit Yes Box	8	1	"X" or blank
0152 Claim EIC or Additional Child Tax Credit No Box	8	1	"X" or blank
0153 Claim Refundable Tax Credit Yes Box	9	1	"X" or blank
0154 Claim Refundable Tax Credit No Box	9	1	"X" or blank
0155 Name Shown First on Return	10	35	AN, Allowable special characters are: space, and hyphen (-)
0157 First Social Security Number	10	9	N
0159 First Injured Spouse Box	10	1	"X" or blank
0170 Name Shown Second on Return	10	35	AN, Allowable special characters are: space, and hyphen (-)
0171 Second Social Security Number	10	9	N
0172 Second Injured Spouse Box	10	1	"X" or blank
0173 Divorced/Separated Box	11	1	"X" or blank
0174 Address - Yes Box	12	1	"X" or blank
0175 Address - No Box	12	1	"X" or blank
0176 Street Address	12	35	AN. Allowable special   characters are space, slash and hyphen



FORM 8379 PAGE 1

Injured Spouse Allocation

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0177 City	12	22	AN. Allowable special   character is space
0178 State Abbreviation	12	2	A (Standard Postal State   Abbreviations)
0179 Zip Code	12	12	N (left-justified)
Record Terminus Character		1	Value "#"

FORM 8801 PAGE 2

Credit for Prior Year Minimum Tax

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0227" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0162 Record ID		6	"FRMbbb"
0163 Form Number		6	"8801bb"
0164 Page Number		5	"PG02b"
0165 Taxpayer Identification Number		9	N (Primary SSN)
0166 Filler		1	blank
0167 Form Occurrence Number		7	N 0000001
0170 Alternative Minimum Tax	16	12	N
0180 Net Minimum Tax on Exclusion Items	17	12	N
0190 Net Alternative Minimum Tax	18	12	N
0200 Previous Year Credit Carryforward	19	12	N
0210 Total of PY Unallowed Vehicle Credits	20	12	N
0220 Total Tax Credits	21	12	N
0225 Multiply 50% of Incentive Stock Opt Int & Pen Amt	22	12	N
0228 Add Lines 21 and 22	23	12	N

FORM 8801 PAGE 2

Credit for Prior Year Minimum Tax

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0230	CY Regular Tax Liability Minus Allowable Credit	24	12	N	
0240	Tentative Minimum Tax	25	12	N	
0250	Net Regular Income Tax Liability	26	12	N	
0260	Current Year Nonrefundable Credit	27	12	N	
0265	Min Tax Cr CF No Box	28	1	"X" or blank	
0268	Min Tax Cr CF Yes Box	28	1	"X" or blank	
0271	Amount of C/F	28	12	N	
0275	Current Yr Refundable Cr No Box	29	1	"X" or blank	
0278	Current Yr Refundable Cr Yes Box	29	1	"X" or blank	
0279	Current Year Refundable Credit	29	12	N	
0280	Credit C/F Amount	30	12	N	
	Record Terminus Character		1	Value "#"	

FORM 8801 PAGE 3

Credit for Prior Year Minimum Tax

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0271" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0290 Record ID		6	"FRMbbb"
0291 Form Number		6	"8801bb"
0292 Page Number		5	"PG03b"
0293 Taxpayer Identification Number		9	N (Primary SSN)
0294 Filler		1	blank
0295 Form Occurrence Number		7	N 0000001
0300 Amount from Line 10	31	12	N
0310 AMT from P/Y Applicable W/S or Sch D See Form Inst	32	12	N
0320 Amount from Prior Year Sch D, Line 19	33	12	N
0330 Smaller of Lines 32 & 33 Total/Line 10 of Sch D WS	34	12	N
0350 Smaller of Line 31 or Line 34	35	12	N
0360 Line 31 Minus Line 35	36	12	N
0370 Multiply Line 36 by 26% (.26) or by 28% (.28)	37	12	N
0375 Enter Qualified Amount	38	12	N

FORM 8801 PAGE 3

Credit for Prior Year Minimum Tax

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0385	Amount from Line 7 of WS or Line 23 of Sch D	39	12	N
0387	Subtract Line 39 from Line 38	40	12	N
0390	Smaller of Line 31 or Line 32	41	12	N
0400	Smaller of Line 40 or Line 41	42	12	N
0440	Subtract Line 42 from Line 41	43	12	N
0524	Multiply Line 43 by 15% (.15)	44	12	N
0527	Subtract Line 41 from Line 35	45	12	N
0545	Multiply Line 45 by 25% (.25)	46	12	N
0550	Add Lines 37, 44, and 46	47	12	N
0600	Multiply Line 31 by 26% (.26) or 28% (.28)	48	12	N
0610	Smaller of Line 47 or Line 48	49	12	N
	Record Terminus Character		1	Value "#"

FORM 8801 PAGE 4

Credit for Prior Year Minimum Tax

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0187" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0700	Record ID		6	"FRMbbb"
0701	Form Number		6	"8801bb"
0702	Page Number		5	"PG04b"
0703	Taxpayer Identification Number		9	N (Primary SSN)
0704	Filler		1	blank
0705	Form Occurrence Number		7	N 0000001
0710	Amount from Line 21	50	12	N
0720	Amount from 2007 Form 8801, Lines 18 and 20	51	12	N
0730	Amount from 2008 Form 8801, Lines 18 and 20	52	12	N
0740	Amount from 2009 Form 8801, Lines 18 and 20	53	12	N
0750	Add Lines 51 through 53	54	12	N
0760	Subtract Line 54 from Line 50	55	12	N
0770	Multiply Line 55 by 50% (.50)	56	12	N
0773	Amount from Prior Year Form 8801, Line 61	57	12	N

FORM 8801 PAGE 4

Credit for Prior Year Minimum Tax

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----	
0774	Larger of Line 56 or Line 57	58	12	N	
0775	Smaller of Line 55 or Line 58	59	12	N	
0778	Amount from Line 22	60	12	N	
0783	Add Lines 59 and 60	61	12	N	
Record Terminus Character			1	Value "#"	

FORM 8812

Additional Child Tax Credit

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0215" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8812bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0008 Amount from Child Tax Credit Worksheet	1	12	N
0012 Child Tax Credit	2	12	N
0016 Net Amount From Line 1 of Worksheet	3	12	N
0021 Earned Income	4a	12	N
0023 Nontaxable Combat Pay	4b	12	N
0025 Amount more than \$3,000 - No Box	5	1	"X" or blank
0035 Amount more than \$3,000 - Yes Box	5	1	"X" or blank
0038 Net Total Earned Income	5	12	N
0045 15% of Net Total Earned Income	6	12	N



FORM 8812

Additional Child Tax Credit

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0054	Three or More Qualifying Children - No Box	6	1	"X" or blank
0058	Three or More Qualifying Children - Yes Box	6	1	"X" or blank
0075	Total SS & Medicare Taxes Withheld	7	12	N
0085	Total Other Taxes and Deductions	8	12	N
0095	Add Lines 7 and 8	9	12	N
0105	Total EIC & Excess SS & Tier 1 RRTA Tax Withheld	10	12	N
0110	Subtract Line 10 from Line 9	11	12	N
0115	Larger of Line 6 or Line 11	12	12	N
0140	Additional Child Tax Credit: Lines 3 or 12	13	12	N or blank
	Record Terminus Character		1	Value "#"

FORM 8814

Parent's Election to Report Child's...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0357" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8814bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	Child Name	A	25	AN (first name, space middle initial, less-than (<), last name)
0015	Child Name Control	A	4	First 4 significant characters of Child's Last Name (see 1040 seq# 050, Primary Name Control)
0020	Child SSN	B	9	N
0030	Multiple F8814 Indicator	C	1	"X" or blank
*0040	Tax Exempt Literal	1a	19	"TAX-EXEMPTbINTEREST", "STMbnn" or blank
+0050	Tax Exempt Amount	1a	12	N
*0060	Nominee Dist. Literal 1	1a	6	"ND", "STMbnn" or blank
+0070	Nominee Dist. Amount 1	1a	12	N

FORM 8814		Parent's Election to Report Child's...		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0080	Non-Taxable Literal	1a	16	"ACCRUEDbINTEREST", "ABPbADJUSTMENT", "OIDbADJUSTMENT", "STMbnn" or blank
+0090	Non-Taxable Amount	1a	12	N
0100	Child Taxable Interest Income	1a	12	N
0110	Child Tax-Exempt Interest Income	1b	12	N
0120	Nominee Dist. Literal 2	2a	2	"ND" or blank
0130	Nominee Dist. Amount 2	2a	12	N
0135	Child Ordinary Dividends	2a	12	N
0138	Qualified Dividends Amt	2b	12	N
0141	Nominee Dist. Literal 3	3	2	"ND" or blank
0146	Nominee Dist. Amount 3	3	12	N
0151	Child Capital Gain Distributions	3	12	N
0170	Child Taxable Unearned Income	4	12	N
0200	Subtract Line 5 from Line 4	6	12	N
0215	Divide Line 2b by Line 4	7	6	R
0225	Divide Line 3 by Line 4	8	6	R
0235	Multiply Line 6 by Line 7	9	12	N

FORM 8814

Parent's Election to Report Child's...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0245	Multiply Line 6 by Line 8	10	12	N
0255	Add Lines 9 and 10	11	12	N
0265	Form 1040 Other Income	12	12	N
0275	Tax Amount Basis	14	12	N
0280	Amount on Line 14 Less Than \$950 - No Box	15	1	"X" or blank
0285	Amount on Line 14 Less Than \$950 - Yes Box	15	1	"X" or blank
0295	Form 8814 Tax	15	12	N
	Record Terminus Character		1	Value "#"

FORM 8815

Exclusion of Interest From Series  
EE U.S....

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0547" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8815bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
*0010 Eligible Enrollee Name 1	1(a)1	25	AN (first name, space, middle initial, less than (<), last name) or "STMbnn"
+0020 Eligible Institution Name 1	1(b)1	30	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) blank and literal "EDbIRA" or "QSTP"
*+0030 Eligible Institution Address 1	1(b)1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" or "STMbnn".
+0040 Eligible Institution City/ State/Zip code 1	1(b)1	30	AN, Allowable special characters are: hyphen (-), comma (,) and blank

FORM 8815

Exclusion of Interest From Series  
EE U.S....

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0050 Eligible Enrollee Name 2	1(a)2	25	AN (first name, space, middle initial, less than (<), last name)
0060 Eligible Institution Name 2	1(b)2	30	'See 1st Occ.'
0070 Eligible Institution Address 2	1(b)2	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0080 Eligible Institution City/ State/Zip code 2	1(b)2	30	'See 1st Occ.'
0090 Eligible Enrollee Name 3	1(a)3	25	AN (first name, space, middle initial, less than (<), last name)
0100 Eligible Institution Name 3	1(b)3	30	'See 1st Occ.'
0110 Eligible Institution Address 3	1(b)3	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0120 Eligible Institution City/ State/Zip code 3	1(b)3	30	'See 1st Occ.'
0170 Education Expenses	2	12	N
0180 Nontaxable Benefits	3	12	N
0190 Taxable Expenses	4	12	N
0200 Total Bonds Proceeds	5	12	N
0210 Interest	6	12	N

FORM 8815

Exclusion of Interest From Series  
EE U.S....

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0220	Taxable Expenses/ Bonds Proceeds Ratio	7	6	R
0230	Tentative Bond Interest	8	12	N
0240	Modified AGI	9	12	N
0250	Allowable Write-In Amount	10	12	N, 69,650 or 104,900
0260	Excess AGI	11	12	N
0270	Excess AGI Ratio	12	6	R
0280	Excludable Bond Interest Offset	13	12	N
0290	Excludable Savings Bond Interest	14	12	N
	Record Terminus Character		1	Value "#"

FORM 8834 PAGE 1

Qualified Electric and Plug-in Electric  
Vehicle...

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0700" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8834bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
*0080 Year of Vehicle 1	1a	6	DT (YYYYbb) or "STMbnn"
+0090 Make of Vehicle 1	1a	22	AN, Allowable special   characters are: space, slash and hyphen (-)
+0100 Model of Vehicle 1	1a	22	AN, Allowable special   characters are: space, slash and hyphen (-)
+0110 Date Vehicle Placed in Service 1	2a	8	DT (MMDDYYYY)
+0120 Cost of the Vehicle 1	3a	12	N
+0130 Business/Investment Use Percentage 1	4a	6	R
*+0140 Multiply Line 3 by Line 4 1	5a	12	N or "STMbnn"
+0150 Section 179 Expense Deduction 1	6a	12	N



FORM 8834 PAGE 1

Qualified Electric and Plug-in Electric Vehicle...

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
+0160	Subtract Line 6 from Line 5 1	7a	12	N	
+0170	Multiply Line 7 by Appropriate Percentage 1	8a	12	N	
+0180	Vehicle 1 Credit	10a	12	N	
0190	Year of Vehicle 2	1b	6	DT (YYYYbb) or blank	
0200	Make of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-)	
0210	Model of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-)	
0220	Date Vehicle Placed in Service 2	2b	8	DT (MMDDYYYY) or blank	
0230	Cost of the Vehicle 2	3b	12	N	
0240	Business/Investment Use Percentage 2	4b	6	R	
0250	Multiply Line 3 by Line 4 2	5b	12	N	
0260	Section 179 Expense Deduction 2	6b	12	N	
0270	Subtract Line 6 from Line 5 2	7b	12	N	--
0280	Multiply Line 7 by Appropriate Percentage 2	8b	12	N	--
0290	Vehicle 2 Credit	10b	12	N	
0300	Year of Vehicle 3	1c	6	DT (YYYYbb) or blank	

FORM 8834 PAGE 1

Qualified Electric and Plug-in Electric  
Vehicle...

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0310 Make of Vehicle 3	1c	22	AN, Allowable special   characters are: space, slash and hyphen (-)
0320 Model of Vehicle 3	1c	22	AN, Allowable special   characters are: space, slash and hyphen (-)
0330 Date Vehicle Placed in Service 3	2c	8	DT (MMDDYYYY)   or blank
0340 Cost of the Vehicle 3	3c	12	N
0350 Business/Investment Use Percentage 3	4c	6	R
0360 Multiply Line 3 by Line 4 3	5c	12	N --
0370 Section 179 Expenses Deduction 3	6c	12	N
0380 Subtract Line 6 from Line 5 3	7c	12	N
0390 Multiply Line 7 by Appropriate Percentage 3	8c	12	N
0400 Vehicle 3 Credit	10c	12	N
0410 Add Columns (a) through (c) on Line 10	11	12	N
0420 Qualified Plug-in EVC from Partsh/S- Corp	12	12	N
0430 Business/Investment Part of Credit	13	12	N
*0440 Amt from Line 3 or Subtract Line 5 from Line 3 V1	14a	12	N or "STMbnn"

FORM 8834 PAGE 1

Qualified Electric and Plug-in Electric  
Vehicle...

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
+0450 Multiply Line 14 by Appropriate Percentage V1	15a	12	N	
+0460 Maximum Credit per Vehicle 1	16a	12	N	
+0470 Vehicle 1 Credit	17a	12	N	
0480 Amt from Line 3 or Subtract Line 5 from Line 3 V2	14b	12	N	
0500 Multiply Line 14 by Appropriate Percentage V2	15b	12	N	
0510 Maximum Credit per Vehicle 2	16b	12	N	
0520 Vehicle 2 Credit	17b	12	N	
0530 Amt from Line 3 or Subtract Line 5 from Line 3 V3	14c	12	N	
0540 Multiply Line 14 by Appropriate Percentage V3	15c	12	N	
0550 Maximum credit per Vehicle 3	16c	12	N	
0560 Vehicle 3 Credit	17c	12	N	
0570 Add Columns (a) through (c) on Line 17	18	12	N	
0580 Regular Tax before Credits	19	12	N	
0600 Personal Credits from Form 1040/ 1040NR	20	12	N	

FORM 8834 PAGE 1

Qualified Electric and Plug-in Electric  
Vehicle...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0610	Subtract Line 20 from Line 19	21	12	N
0620	Personal Use Part of Credit	22	12	N

Record Terminus Character                      1      Value "#"

FORM 8834 PAGE 2

Qualified Electric and Plug-in Electric  
Vehicle...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0172" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0700	Record ID		6	"FRMbbb"
0701	Form Number		6	"8834bb"
0702	Page Number		5	"PG02b"
0703	Taxpayer Identification Number		9	N (Primary SSN)
0704	Filler		1	blank
0705	Form Occurrence Number		7	N 0000001
0710	Identifying Number		9	NO ENTRY
0740	Passive Activity Credits Allowed	23	12	N
0750	Regular Tax before Credits	24	12	N
0760	Credits from Form 1040	25a	12	N
0770	Foreign Tax Credit	25b	12	N
0780	American Samoa Economic Credit (Form 5735)	25c	12	N
0800	Total Credits	25d	12	N
0810	Net Regular Tax	26	12	N
0820	Tentative Minimum Tax	27	12	N

FORM 8834 PAGE 2

Qualified Electric and Plug-in Electric  
Vehicle...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----

0830	Excess of Net Tax over Tentative Minimum Tax	28	12	N
------	--	----	----	---

0840	Qualified Electric Vehicle Credit	29	12	N
------	--------------------------------------	----	----	---

Record Terminus Character		1	Value "#"
---------------------------	--	---	-----------

FORM 8839 PAGE 1

## Qualified Adoption Expenses

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0397" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8839bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000003
0010 Eligible Child First Name - 1	1a	10	AN (first name)
0020 Eligible Child Last Name - 1	1a	15	AN (last name)
0030 Eligible Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0040 Year of Birth - 1	1b	4	DT
0049 Disabled Over 18 Box - 1	1c	1	"X" or blank
0060 Special Needs Box - 1	1d	1	"X" or blank
0070 Foreign Child Box - 1	1e	1	"X" or blank

FORM 8839 PAGE 1

## Qualified Adoption Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Identifying Number Child - 1	1f	9	N
0090	Eligible Child First Name - 2	1a	10	AN (first name) or blank
0100	Eligible Child Last Name - 2	1a	15	AN (last name) or blank
0110	Eligible Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0120	Year of Birth - 2	1b	4	DT or blank
0129	Disabled Over 18 Box - 2	1c	1	'See 1st Occ.'
0140	Special Needs Box - 2	1d	1	'See 1st Occ.'
0150	Foreign Child Box - 2	1e	1	'See 1st Occ.'
0160	Identifying Number Child - 2	1f	9	N or blank
0170	Allowed Tax Credit Child - 1	2	12	N (\$12,150 Maximum Credit)
0171	Previous Year Form 8839 No Box - 1	3	1	"X" or blank
0173	Previous Year Form 8839 Yes Box - 1	3	1	"X" or blank
0174	Previous Year Form 8839 - 1	3	12	N
0177	Subtract Line 3 From Line 2 - 1	4	12	N



FORM 8839 PAGE 1

Qualified Adoption Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Total Qualified Adoption Expenses Child - 1	5	12	N
0190	Smaller of All. Credit or Qual. Expenses Child - 1	6	12	N
0200	Allowed Tax Credit Child - 2	2	12	N   (\$12,150 Maximum Credit)
0201	Previous Year Form 8839 No Box - 2	3	1	"X" or blank
0203	Previous Year Form 8839 Yes Box - 2	3	1	"X" or blank
0204	Previous Year Form 8839 - 2	3	12	N
0207	Subtract Line 3 From Line 2 - 2	4	12	N
0210	Total Qualified Adoption Expenses Child - 2	5	12	N
0220	Smaller of All. Credit or Qual. Expenses Child - 2	6	12	N
0230	Total of Amounts on Line 6	7	12	N
0240	Modified AGI	8	12	N
0250	Modified AGI minus \$182,180	9	12	N or blank 
0255	More Than \$182,180 No Box	9	1	"X" or blank 
0257	More Than \$182,180 Yes Box	9	1	"X" or blank 
0260	Line 9 divided by 40,000	10	6	R

FORM 8839 PAGE 1

Qualified Adoption Expenses

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0270 Multiply Line 7 By Line 10	11	12	N
0280 Subtract Line 11 From Line 7	12	12	N
0284 Carryforward of Adoption Credit to Current Year	13	12	N
0289 Add Lines 12 and 13	14	12	N
0291 Total Tax Before Credits & Other Taxes	15	12	N
0293 Total of Specified Credits	16	12	N
0295 Subtract Line 16 From Line 15	17	12	N
0297 Adoption Credit	18	12	N
Record Terminus Character		1	Value "#"

FORM 8839 PAGE 2

## Qualified Adoption Expenses

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0293" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0300 Record ID		6	"FRMbbb"
0301 Form Number		6	"8839bb"
0302 Page Number		5	"PG02b"
0303 Taxpayer Identification Number		9	N (Primary SSN)
0304 Filler		1	blank
0305 Form Occurrence Number		7	N 0000001 - 0000003
0310 Allowed Tax Credit Child - 1	19	12	N (\$12,150 Maximum Credit)
0311 Prev Yr Employer- Provided Benefits No Box - 1	20	1	"X" or blank
0313 Prev Yr Employer- Provided Benefits Yes Box - 1	20	1	"X" or blank
0314 Prev Yr Employer- Provided Adoption Benefits - 1	20	12	N
0317 Subtract Line 20 From Line 19 - 1	21	12	N
0320 Employer Provided Adoption Benefits Child - 1	22	12	N
0323 PYAB Literal from Exclusion Worksheet - 1	22	4	"PYAB" or blank

FORM 8839 PAGE 2

Qualified Adoption Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0326	PYAB Amount from Exclusion Worksheet - 1	22	12	N
0330	Allowed Tax Credit Child - 2	19	12	N (\$12,150 Maximum Credit)
0331	Prev Yr Employer- Provided Benefits No Box - 2	20	1	"X" or blank
0333	Prev Yr Employer- Provided Benefits Yes Box - 2	20	1	"X" or blank
0334	Prev Yr Employer- Provided Adoption Benefits - 2	20	12	N
0337	Subtract Line 20 From Line 19 - 2	21	12	N
0340	Employer Provided Adoption Benefits Child - 2	22	12	N
0343	PYAB Literal from Exclusion Worksheet - 2	22	4	"PYAB" or blank
0346	PYAB Amount from Exclusion Worksheet - 2	22	12	N
0350	Total of Employer Provided Adoption Benefits	23	12	N
0360	Smaller of All. Tax Credit or Adoption Benefits 1	24	12	N
0370	Smaller of All. Tax Credit or Adoption Benefits 2	24	12	N

FORM 8839 PAGE 2

Qualified Adoption Expenses

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0380 Tot. of Smaller of All. Tax Credit or Adop. Ben.	25	12	N
0390 Modified AGI	26	12	N
0393 Modified AGI > \$182,180 No Box	27	1	"X" or blank
0395 Modified AGI > \$182,180 Yes Box	27	1	"X" or blank
0400 Modified AGI minus \$182,180	27	12	N or blank
0410 Line 27 Divided by 40,000	28	6	R
0420 Multiply Line 25 By Line 28	29	12	N
0440 Excluded Benefits	30	12	N
0442 Is Line 30 more than Line 23 "No" Box	31	1	"X" or blank
0445 Is line 30 more than Line 23 "Yes" Box	31	1	"X" or blank
0450 Taxable Benefits	31	12	N
Record Terminus Character		1	Value "#"

FORM 8853 PAGE 2

Archer MSAs & Long-Term Care Insurance  
Contracts

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0260" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0280 Record ID		6	"FRMbbb"
0281 Form Number		6	"8853bb"
0282 Page Number		5	"PG02b"
0283 Taxpayer Identification Number		9	N (Primary SSN)
0284 Filler		1	blank
0285 Form Occurrence Number		7	N 0000001
0288 Policyholder Name		35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0289 Policyholder SSN		9	N
0290 More Than One Section C Box	Section C	1	No Entry
0295 Insured Name Control		4	First 4 significant characters of the insured last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions )
0300 Name of Insured	16a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0310 Insured SSN	16b	9	N

FORM 8853 PAGE 2

Archer MSAs & Long-Term Care Insurance  
Contracts

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----	
0320	Payments or Death Benefits - Yes	17	1	"X" or blank	
0330	Payments or Death Benefits - No	17	1	"X" or blank	
0340	Insured Terminally Ill - Yes	18	1	"X" or blank	
0350	Insured Terminally Ill - No	18	1	"X" or blank	
0360	Gross LTC Payment Amounts	19	12	N	
0370	Qualified LTC Insurance Contract Amount	20	12	N	
0380	Accelerated Death Benefits Received	21	12	N	
0390	Qual LTC Insur Contract & Acc Death Benefit Totals	22	12	N	
0400	Multiply \$280 By Number of Days of LTC Period	23	12	N	
0410	Qualified LTC Service Incurred Costs	24	12	N	
0420	Larger of Line 23 or Line 24	25	12	N	
0430	Total Reimbursements Received	26	12	N	
0440	Per Diem Limitation	27	12	N	
0450	Taxable Payments	28	12	N	
	Record Terminus Character		1	Value "#"	

FORM 8861

Welfare-To-Work Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0184" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8861bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified First- Year Wages	1a	12	NO ENTRY
0030	Total Qualified First-Year Wages	1a	12	NO ENTRY
0040	Qualified Second- Year Wages	1b	12	N
0050	Total Qualified Second-Year Wages	1b	12	N
0060	Add Lines 1a and 1b	2	12	N
@0065	Group Credit Division Schedule	2	6	"STMbnn" or blank
@0067	Line 2 Difference Statement	2	6	"STMbnn" or blank
0070	Welfare-to-Work Credit (s) Flow- Through Entities	3	12	N



FORM 8861

Welfare-To-Work Credit

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0075 Form 1041 Portion Amount	4	12	NO ENTRY
0080 Current Year Welfare-to-Work Credit	4	12	N
0090 Allocated to Beneficiaries or Patrons	5	12	NO ENTRY
0100 Estate, Trust, Coop Current Year Credit	6	12	NO ENTRY
Record Terminus Character		1	Value "#"

FORM 8862

Information To Claim Earned Income  
Credit...

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0719" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8862bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Year for Which You Are Filing This Form	1	4	Value "2009"
0012 Income Reported Incorrectly - Yes	2	1	"X" or blank
0014 Income Reported Incorrectly - No	2	1	"X" or blank
0020 Qualifying Child of Another Person - Yes Box	3	1	"X" or blank
0030 Qualifying Child of Another Person - No Box	3	1	"X" or blank
0042 Number of Days You Lived in U.S.	4	3	N
0052 Number of Days Your Spouse Lived in U.S.	5	3	N
0062 Number of Days Child 1 Lived in U.S.	6a	3	N

FORM 8862

Information To Claim Earned Income  
Credit...

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0072	Number of Days Child 2 Lived in U.S.	6b	3	N
0082	Child 1 Month and Day of Birth	7a(1)	4	N (MMDD)
0084	Child 1 Month and Day of Death	7a(2)	4	N (MMDD)
0092	Child 2 Month and Day of Birth	7b(1)	4	N (MMDD)
0094	Child 2 Month and Day of Death	7b(2)	4	N (MMDD)
0133	Street Address During the Filing Tax Year - 1	8a Child 1	35	AN, Allowable special characters are space, slash, hyphen
0137	City, State and Zip Code - 1	8a Child 1	25	AN
0141	Street Address During the Filing Tax Year - 2	8a Child 1	35	AN, Allowable special characters are space, slash, hyphen
0144	City, State and Zip Code - 2	8a Child 1	25	AN
0145	Street Address During the Filing Tax Year - 3	8a Child 1	35	AN, Allowable special characters are space, slash, hyphen
0147	City, State and Zip Code - 3	8a Child 1	25	AN
0150	Address Same as Child 1	8b	1	"X" or blank
0246	Street Address During The Filing Tax Year - 1	8b Child 2	35	'See 1st Occ.'
0250	City, State and Zip Code - 1	8b Child 2	25	'See 1st Occ.'

FORM 8862

Information To Claim Earned Income  
Credit...

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0255 Street Address During the Filing Tax Year - 2	8b Child 2	35	'See 1st Occ.'
0260 City, State and Zip Code - 2	8b Child 2	25	'See 1st Occ.'
0265 Street Address During the Filing Tax Year - 3	8b Child 2	35	'See 1st Occ.'
0270 City, State and Zip Code - 3	8b Child 2	25	'See 1st Occ.'
0290 Other Person Lived w/Child - Yes	9	1	"X" or blank
0300 Other Person Lived w/Child - No	9	1	"X" or blank
0310 Other Person Name-1 Child 1	9a	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0320 Other Person Relationship-1 Child 1	9a	11	AN or blank
0330 Other Person Name-2 Child 1	9a	35	'See 1st Occ.'
0340 Other Person Relationship-2 Child 1	9a	11	'See 1st Occ.'
0350 Other Person Name-3 Child 1	9a	35	'See 1st Occ.'
0360 Other Person Relationship-3 Child 1	9a	11	'See 1st Occ.'
0370 Other Person Same as Child 1	9b	1	"X" or blank

FORM 8862

Information To Claim Earned Income  
Credit...

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0380	Other Person Name-1 Child 2	9b	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0390	Other Person Relationship-1 Child 2	9b	11	AN or blank
0400	Other Person Name-2 Child 2	9b	35	'See 1st Occ.'
0410	Other Person Relationship-2 Child 2	9b	11	'See 1st Occ.'
0420	Other Person Name-3 Child 2	9b	35	'See 1st Occ.'
0430	Other Person Relationship-3 Child 2	9b	11	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

FORM 8880

Credit for Qualified Retirement Savings  
Contr ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0277" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8880bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Primary T/P Roth IRA for 2009	1a	12	N
0020	Secondary T/P Roth IRA for 2009	1b	12	N
0030	Primary T/P Contributions	2a	12	N
0040	Secondary T/P Contributions	2b	12	N
0050	Add Lines 1 and 2 Column (a)	3a	12	N
0060	Add Lines 1 and 2 Column (b)	3b	12	N
0070	Primary T/P Taxable Distributions	4a	12	N
0080	Secondary T/P Taxable Distributions	4b	12	N

FORM 8880

Credit for Qualified Retirement Savings  
Contr ...

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0090	Subtract Line 4 from 3 Column (a)	5a	12	N
0100	Subtract Line 4 from 3 Column (b)	5b	12	N
0110	Primary T/P Smaller of line 5 or \$2000	6a	12	N
0120	Secondary T/P Smaller of line 5 or \$2000	6b	12	N
0130	Total line 6a and 6b	7	12	N
0140	Adjusted Gross Income From 1040/ 1040A	8	12	N
0150	Decimal Amount	9	6	N
0160	Multiply line 7 by line 9	10	12	N
0170	Tax from 1040/1040A	11	12	N
0180	Credits from 1040/ 1040A	12	12	N
0190	Subtract line 12 from line 11	13	12	N
0200	Credit for Qualified Retirement Savings	14	12	N
	Record Terminus Character		1	Value "#"

FORM 8885

Health Insurance Credit for Eligible Recipients

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0172" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8885bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	0000001 - 0000002
0020 SSN of Recipient		9	N
0035 January Box	1	1	"X" or blank
0045 February Box	1	1	"X" or blank
0055 March Box	1	1	"X" or blank
0065 April Box	1	1	"X" or blank
0075 May Box	1	1	"X" or blank
0085 June Box	1	1	"X" or blank
0095 July Box	1	1	"X" or blank
0105 August Box	1	1	"X" or blank
0115 September Box	1	1	"X" or blank
0125 October Box	1	1	"X" or blank
0135 November Box	1	1	"X" or blank
0145 December Box	1	1	"X" or blank



FORM 8885

Health Insurance Credit for Eligible Recipients

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----	
0190	Amount Paid for Health Insurance	2a	12	N	
0195	Amount Paid for Health Insurance	2 (b)	12	N	
0200	Total MSA & Health Savings Account Distributions	3a	12	N	
0205	Total MSA & HSA Savings Account Dist.	3 (b)	12	N	
0210	Subtract Line 3 from Line 2	4a	12	N	
0220	Subtract Line 3 from Line 2	4 (b)	12	N	
0230	Total's for Column A & B	6 (a)	12	N	
0240	Total's for Column A & B	6 (b)	12	N	
0250	Health Coverage Tax Credit	7	12	N	
Record Terminus Character			1	Value "#"	

FORM 8900

Qualified Railroad Track Maintenance  
Credit

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0290" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8900bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0020 Qualified RR Track Expenditures	1	12	N
0030 50% of Above	2	12	N
0040 Miles RR Track Owned or Leased by You	3a	6	N or blank
0050 Total Miles RR Track Assigned to Other Taxpayers	3b	6	N or blank
*0055 Assignee Name	3b	35	AN, "STMbnn", or blank
+0057 Assignee Miles	3b	6	N or blank
0060 Total Miles RR Track Assigned to You	3c	6	N or blank
*0065 Assignor Name	3c	35	AN, "STMbnn", or blank
+0067 Assignor Miles	3c	6	N or blank

FORM 8900

Qualified Railroad Track Maintenance  
Credit

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0070 Total Miles RR Track	3d	6	N
0080 Multiply Total Miles by \$3500	4	12	N
0090 Credit from Qualified Track Maintained	5	12	N
0100 Credit from Pass- Through Entities	6	12	N
0110 Add Lines 5 and 6	7	12	N
0120 QLFY Credit included on Line 7	8	12	N
0130 Subtract Line 8 from Line 7	9	12	N
0140 QLFY Credit from Passive Activities	10	12	N
0150 Carryforward of QLFY Credit	11	12	N
0160 Add Lines 9 through 11	12	12	N
Record Terminus Character		1	Value "#"

FORM 8909

## Energy Efficient Appliance Credit

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0700" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8909bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0020 Number of Dishwashers Produced	1a	12	N
0030 Number of Dishwashers Produced	1b	12	N
0040 Number of Dishwashers Produced 2 Years Prior	2a	12	N
0050 Number of Dishwashers Produced 2 Years Prior	2b	12	N
0060 Subtract Line 2a from Line 1a	3a	12	N
0070 Subtract Line 2b from Line 1b	3b	12	N
0080 Multiply Line 3a by Line 4a	5a	12	N

FORM 8909

Energy Efficient Appliance Credit

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0090 Multiply Line 3b by Line 4b	5b	12	N
0100 Add Amts on Line 5 Columns a and b	6	12	N
0105 Number of Type A Clothes Washers Produced	7a	12	N
0115 Number of Type B Clothes Washers Produced	7b	12	N
0125 Number of Type C Clothes Washers Produced	7c	12	N
0145 Num of Type A Clothes Washers Produced 2 Yrs Prior	8a	12	N
0155 Num of Type B Clothes Washers Produced 2 Yrs Prior	8b	12	N
0165 Num of Type C Clothes Washers Produced 2 Yrs Prior	8c	12	N
0185 Subtract Line 8a from Line 7a	9a	12	N
0195 Subtract Line 8b from Line 7b	9b	12	N
0205 Subtract Line 8c from Line 7c	9c	12	N
0218 Multiply Line 9a by Line 10a	11a	12	N
0220 Multiply Line 9b by Line 10b	11b	12	N

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FORM 8909

Energy Efficient Appliance Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Multiply Line 9c by Line 10c	11c	12	N
0240	Add Amts on Line 11 Columns a thru c	12	12	N
0245	Number of Type A Refrigerators Produced	13a	12	N
0255	Number of Type B Refrigerators Produced	13b	12	N
0265	Number of Type C Refrigerators Produced	13c	12	N
0285	Num of Type A Refrigerators Produced 2 Yrs Prior	14a	12	N
0295	Num of Type B Refrigerators Produced 2 Yrs Prior	14b	12	N
0305	Num of Type C Refrigerators Produced 2 Yrs Prior	14c	12	N
0318	Subtract Line 14a from Line 13a	15a	12	N
0320	Subtract Line 14b from Line 13b	15b	12	N
0322	Subtract Line 14c from Line 13c	15c	12	N
0325	Multiply Line 15a by Line 16a	17a	12	N
0335	Multiply Line 15b by Line 16b	17b	12	N

FORM 8909

Energy Efficient Appliance Credit

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0345	Multiply Line 15c by Line 16c	17c	12	N	
0365	Add Amts on Line 17 Columns a thru c	18	12	N	--
0375	Add Lines 6, 12 and 18	19	12	N	
0385	2% of Average Annual Gross Receipts	20	12	N	
0395	Enter Amount from Line 19 of 2008 Form 8909	21b	12	N	
0405	Enter Amount from Line 21b of 2008 Form 8909	21c	12	N	
0410	Enter Amount from Line 21c of 2008 Form 8909	21d	12	N	
0420	Add Lines 21c and 21d	21e	12	N	--
0430	Subtract Line 21e from Line 21b	21f	12	N	--
0440	Enter Amount from Line 20 of 2008 Form 8909	21g	12	N	--
0450	Enter the Smallest of Line 21a, 21f or 21g	21h	12	N	--
0460	Subtract Line 21h from Line 21a	21i	12	N	--

FORM 8909

Energy Efficient Appliance Credit

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0470	Enter Amount from Line 11, Column (c)	22a	12	N
0480	Enter Amount from Line 17, Column (c)	22b	12	N
0490	Add Lines 22a and 22b	22c	12	N
0500	Maximum Credit Amount	23	12	N
0510	Smallest of Line 19, 20 or 23	24	12	N
0520	Credit from Partnerships Estates, etc	25	12	N
0530	Add Lines 24 and 25	26	12	N
0540	Amount Allocated to Beneficiaries	27	12	NO ENTRY
0550	Subtract Line 27 from Line 26	28	12	NO ENTRY
Record Terminus Character			1	Value "#"



FORM 8912 PAGE 1

Credit to Holders of Tax Credit Bonds

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"1054" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8912bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000010
0010 Bond Issuer's Name	1	35	AN, Allowable special characters are space, slash, hyphen
0020 City or Town	1	22	A, Allowable special character is space
0030 State Abbreviation	1	2	A (Standard Postal State Abbreviations)
0040 Date Bond Issued	2	8	DT
0050 Date Bond Disposed of	3	8	DT
*0055 Principal Payment Dates	4a	8	DT or "STMbnn"
+0060 Outstanding Bond Principal	4b	12	N
+0070 Credit Rate	4c	6	R
+0080 Credit	4d	12	N
+0090 Percentage of Annual Credit	4e	6	R

FORM 8912 PAGE 1

Credit to Holders of Tax Credit Bonds

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
+0100 Income Tax Credit	4f	12	N
0115 Principal Payment Dates	4a	8	DT
0125 Outstanding Bond Principal	4b	12	N
0135 Credit Rate	4c	6	R
0145 Credit	4d	12	N
0155 Percentage of Annual Credit	4e	6	R
0165 Income Tax Credit	4f	12	N
0175 Principal Payment Dates	4a	8	DT
0185 Outstanding Bond Principal	4b	12	N
0195 Credit Rate	4c	6	R
0205 Credit	4d	12	N
0215 Percentage of Annual Credit	4e	6	R
0225 Income Tax Credit	4f	12	N
0235 Principal Payment Dates	4a	8	DT
0245 Outstanding Bond Principal	4b	12	N
0255 Credit Rate	4c	6	R
0265 Credit	4d	12	N
0275 Percentage of Annual Credit	4e	6	R
0285 Income Tax Credit	4f	12	N

FORM 8912 PAGE 1

Credit to Holders of Tax Credit Bonds

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0295	Principal Payment Dates	4a	8	DT
0305	Outstanding Bond Principal	4b	12	N
0315	Credit Rate	4c	6	R
0325	Credit	4d	12	N
0335	Percentage of Annual Credit	4e	6	R
0345	Income Tax Credit	4f	12	N
0355	Principal Payment Dates	4a	8	DT
0365	Outstanding Bond Principal	4b	12	N
0375	Credit Rate	4c	6	R
0385	Credit	4d	12	N
0395	Percentage of Annual Credit	4e	6	R
0405	Income Tax Credit	4f	12	N
0415	Principal Payment Dates	4a	8	DT
0425	Outstanding Bond Principal	4b	12	N
0435	Credit Rate	4c	6	R
0445	Credit	4d	12	N
0455	Percentage of Annual Credit	4e	6	R
0465	Income Tax Credit	4f	12	N
0475	Principal Payment Dates	4a	8	DT

FORM 8912 PAGE 1

Credit to Holders of Tax Credit Bonds

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0485	Outstanding Bond Principal	4b	12	N
0495	Credit Rate	4c	6	R
0505	Credit	4d	12	N
0515	Percentage of Annual Credit	4e	6	R
0525	Income Tax Credit	4f	12	N
0535	Principal Payment Dates	4a	8	DT
0545	Outstanding Bond Principal	4b	12	N
0555	Credit Rate	4c	6	R
0565	Credit	4d	12	N
0575	Percentage of Annual Credit	4e	6	R
0585	Income Tax Credit	4f	12	N
0595	Principal Payment Dates	4a	8	DT
0605	Outstanding Bond Principal	4b	12	N
0615	Credit Rate	4c	6	R
0625	Credit	4d	12	N
0635	Percentage of Annual Credit	4e	6	R
0645	Income Tax Credit	4f	12	N
0655	Principal Payment Dates	4a	8	DT
0665	Outstanding Bond Principal	4b	12	N

FORM 8912 PAGE 1

Credit to Holders of Tax Credit Bonds

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0675	Credit Rate	4c	6	R
0685	Credit	4d	12	N
0695	Percentage of Annual Credit	4e	6	R
0705	Income Tax Credit	4f	12	N
0715	Principal Payment Dates	4a	8	DT
0725	Outstanding Bond Principal	4b	12	N
0735	Credit Rate	4c	6	R
0745	Credit	4d	12	N
0755	Percentage of Annual Credit	4e	6	R
0765	Income Tax Credit	4f	12	N
0775	Principal Payment Dates	4a	8	DT
0785	Outstanding Bond Principal	4b	12	N
0795	Credit Rate	4c	6	R
0805	Credit	4d	12	N
0815	Percentage of Annual Credit	4e	6	R
0825	Income Tax Credit	4f	12	N
0845	Principal Payment Dates	4a	8	DT
0865	Outstanding Bond Principal	4b	12	N
0885	Credit Rate	4c	6	R
0905	Credit	4d	12	N

FORM 8912 PAGE 1

Credit to Holders of Tax Credit Bonds

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
0925 Percentage of Annual Credit	4e	6	R	
0945 Income Tax Credit	4f	12	N	
0965 Principal Payment Dates	4a	8	DT	
0990 Outstanding Bond Principal	4b	12	N	
1000 Credit Rate	4c	6	R	
1010 Credit	4d	12	N	
1020 Percentage of Annual Credit	4e	6	R	
1030 Income Tax Credit	4f	12	N	
1040 Total Credit	5	12	N	
1041 Clean Renewal Energy Bond	6	12	N	
1043 Enter the Line 6 Amount from Page 1	7	12	N	
1045 Bond Credits from Ptnrshps, S-Corps, Estates	8	12	N	
1047 Carryforward of Credits	9	12	N	
1050 Add Lines 6 through 9	10	12	N	
1055 Amount Allocated to the Beneficiaries	11	12	NO ENTRY	
1060 Estates & Trusts	12	12	NO ENTRY	
Record Terminus Character		1	Value "#"	

FORM 8912 PAGE 2

Credit to Holders of Tax Credit Bonds

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0163" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1100	Record ID		6	"FRMbbb"
1101	Form Number		6	"8912bb"
1102	Page Number		5	"PG02b"
1103	Taxpayer Identification Number		9	N (Primary SSN)
1104	Filler		1	blank
1105	Form Occurrence Number		7	N 0000001
1110	Regular Tax before Credits	13	12	N
1120	Alternative Minimum Tax	14	12	N
1130	Add Lines 13 and 14	15	12	N
1140	Foreign Tax Credits	16a	12	N
1150	Credits from Form 1040 and other Forms	16b	12	N
				--
				--
				--
1190	General Business Credit	16c	12	N
1200	Credit for Prior Year Minimum Tax	16d	12	N
1220	Add Lines 16a through 16d	16e	12	N
1230	Net Income Tax	17	12	N

FORM 8912 PAGE 2

Credit to Holders of Tax Credit Bonds

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
1240	Credit to Holders of Tax Credit Bonds Allowed	18	12	N
	Record Terminus Character		1	Value "#"



FORM 8915

Qualified Hurricane Retirement Plan  
Distrib...

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0172" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8915bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000002
0020 SSN of Qualified Taxpayer		9	N
			--
			--
			--
			--
			--
0080 Prior Year F8915, Line 6	1	12	N or blank
0090 Prior Year F8915, Line 1	2	12	N or blank
0100 Subtract Line 2 from Line 1	3	12	N
0110 Total Amount of Repayments	4	12	N
0120 Add Lines 3 and 4	5	12	N
			--
			--

FORM 8915

Qualified Hurricane Retirement Plan  
Distrib...

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
0230 Prior Year F8915, Line 13	6	12	N or blank	
0240 Prior Year F8915, Line 8	7	12	N or blank	
0250 Subtract Line 7 from Line 6	8	12	N	
0260 Total Amount of Repayments	9	12	N	
0270 Add Lines 8 and 9	10	12	N	
			--	
Record Terminus Character		1	Value "#"	

FORM 8919

Uncollected Social Security and Medicare  
Tax on...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0571" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8919bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Wage Recipient Name		35	AN
0020	Wage Recipient SSN		9	N
*0030	Employer's Name 1	1a	42	AN or "STMbnn"
+0040	Employer's EIN 1	1b	9	N
+0050	Reason Code(s) 1	1c	8	"A", "B", "C", "D", "E",   "F", or "G" (multiple codes allowed)
+0060	IRS Determination or Corresp Date Rcvd 1	1d	8	YYYYMMDD or blank
+0070	Form 1099-MISC Was Received 1	1e	1	"X" or blank
+0080	Total Wages With No SSA or Med Withheld 1	1f	12	N
0090	Employer's Name 2	2a	42	AN or blank
0100	Employer's EIN 2	2b	9	'See 1st Occ.'

FORM 8919

Uncollected Social Security and Medicare  
Tax on...

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0110	Reason Code(s) 2	2c	8	'See 1st Occ.'
0120	IRS Determination or Corresp Date Rcvd 2	2d	8	'See 1st Occ.'
0130	Form 1099-MISC Was Received 2	2e	1	'See 1st Occ.'
0140	Total Wages With No SSA or Med Withheld 2	2f	12	'See 1st Occ.'
0150	Employer's Name 3	3a	42	'See 2nd Occ.'
0160	Employer's EIN 3	3b	9	'See 1st Occ.'
0170	Reason Code(s) 3	3c	8	'See 1st Occ.'
0180	IRS Determination or Corresp Date Rcvd 3	3d	8	'See 1st Occ.'
0190	Form 1099-MISC Was Received 3	3e	1	'See 1st Occ.'
0200	Total Wages With No SSA or Med Withheld 3	3f	12	'See 1st Occ.'
0210	Employer's Name 4	4a	42	'See 2nd Occ.'
0220	Employer's EIN 4	4b	9	'See 1st Occ.'
0230	Reason Code(s) 4	4c	8	'See 1st Occ.'
0240	IRS Determination or Corresp Date Rcvd 4	4d	8	'See 1st Occ.'
0250	Form 1099-MISC Was Received 4	4e	1	'See 1st Occ.'
0260	Total Wages With No SSA or Med Withheld 4	4f	12	'See 1st Occ.'

FORM 8919

Uncollected Social Security and Medicare  
Tax on...

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0270	Employer's Name 5	5a	42	'See 2nd Occ.'
0280	Employer's EIN 5	5b	9	'See 1st Occ.'
0290	Reason Code(s) 5	5c	8	'See 1st Occ.'
0300	IRS Determination or Corresp Date Rcvd 5	5d	8	'See 1st Occ.'
0310	Form 1099-MISC Was Received 5	5e	1	'See 1st Occ.'
0320	Total Wages With No SSA or Med Withheld 5	5f	12	'See 1st Occ.'
0330	Total Wages	6	12	N
0340	Total Social Security Wages and Tips	8	12	N
0350	Line 7 minus Line 8	9	12	N
0360	Wages Subject to Social Security Tax	10	12	N
0370	Social Security Tax on Wages	11	12	N
0380	Medicare Tax on Wages	12	12	N
0390	F1040 Social Security and Med Tax on Wages	13	12	N
	Record Terminus Character		1	Value "#"

FORM 8925

Report of Employer-Owned Life Insurance  
Contacts

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0172" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8925bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000008
0010 Policyholder Name		35	AN, Allowable special characters are space, less-than(<), hyphen(-), and ampersand(&)
0020 Identifying Number (EIN or SSN)		9	N or blank
0025 Type of Business		35	AN, Allowable special   characters are space, less-than (<), hyphen (-) and ampersand (&)
0030 Number of Employees	1	12	N
0040 Number of Employees Insured	2	12	N
0050 Number of Employees Insured at End of Year	3	12	N
0060 Employee Valid Consent "YES" Box	4a	1	"X" or blank

FORM 8925

Report of Employer-Owned Life Insurance  
Contacts

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0070	Employee Valid Consent "NO" Box	4a	1	"X" or blank
0080	Employee Insured with "NO" Valid Consent	4b	12	N
	Record Terminus Character		1	Value "#"

FORM 8931

Agricultural Chemicals Security Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0535" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8931bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Employee Security Expenses	1a(a)	12	N
0020	Chemical Security Expenses	1b(a)	12	N
0030	Theft Prevention Expenses	1c(a)	12	N
0040	Perimeter Protection Expenses	1d(a)	12	N
0050	Security Equipment Expenses	1e(a)	12	N
0060	Computer Security Expenses	1f(a)	12	N
0070	Security Vulnerability Assessment Expenses	1g(a)	12	N
0080	Site Security Plan Expenses	1h(a)	12	N
0090	Total Qualified Expenses Column (a)	2(a)	12	N



FORM 8931

Agricultural Chemicals Security Credit

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0100 Multiply Line 2(a) by 30%	3(a)	12	N
0110 Maximum Credit Per Facility	4(a)	12	N
0120 Agricultural Chemical Security Credit Column (a)	5(a)	12	N
0130 Employee Security Expenses	1a(b)	12	N
0140 Chemical Security Expenses	1b(b)	12	N
0150 Theft Prevention Expenses	1c(b)	12	N
0160 Perimeter Protection Expenses	1d(b)	12	N
0170 Security Equipment Expenses	1e(b)	12	N
0180 Computer Security Expenses	1f(b)	12	N
0190 Security Vulnerability Assessment Expenses	1g(b)	12	N
0200 Site Security Plan Expenses	1h(b)	12	N
0210 Total Qualified Expenses Column (b)	2(b)	12	N
0220 Multiply Line 2(b) by 30%	3(b)	12	N
0230 Maximum Credit Per Facility	4(b)	12	N
0240 Agricultural Chemical Security Credit Column (b)	5(b)	12	N

FORM 8931

Agricultural Chemicals Security Credit

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0250 Employee Security Expenses	1a(c)	12	N
0260 Chemical Security Expenses	1b(c)	12	N
0270 Theft Prevention Expenses	1c(c)	12	N
0280 Perimeter Protection Expenses	1d(c)	12	N
0290 Security Equipment Expenses	1e(c)	12	N
0300 Computer Security Expenses	1f(c)	12	N
0310 Security Vulnerability Assessment Expenses	1g(c)	12	N
0320 Site Security Plan Expenses	1h(c)	12	N
0330 Total Qualified Expenses Column (c)	2(c)	12	N
0340 Multiply Line 2(c) by 30%	3(c)	12	N
0350 Maximum Credit Per Facility	4(c)	12	N
0360 Agricultural Chemical Security Credit Column (c)	5(c)	12	N
0370 Add the Amounts for All Facilities on Line 5	6	12	N
0380 Credit from PRTSHP, S Corps, Estates and Trusts	7	12	N
0390 Add Lines 6 and 7	8	12	N

FORM 8931

Agricultural Chemicals Security Credit

Field Identification  
No.

Form  
Ref.

Length

Field Description

-----

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-----

-----

0400 Amt Allocated to  
Beneficiaries of  
Estates & Trusts

9

12

N

0410 Estate and Trust  
Subtract Line 9  
from Line 8

10

12

NO ENTRY

Record Terminus Character

1

Value "#"

FORM 8932

Credit for Employer Differential Wage  
Payments

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0124" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8932bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0020 Eligible Differential Wage Payments	1	12	N
0030 Multiply Line 1 by 20%	2	12	N
0040 Credit for Employer Diff. Wage Payment	3	12	N
0050 Add Lines 2 and 3	4	12	N
0060 Amount Allocated to Patrons	5	12	N
0070 Cooperative, Estates and Trust	6	12	NO ENTRY
Record Terminus Character		1	Value "#"

FORM 8933

Carbon Dioxide Sequestration Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0115" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8933bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Number of Metric Tons	1	12	N
0020	Metric Tons Captured and Disposed of	1	12	N
0030	Number of Metric Tons	2	12	N
0040	Metric Tons Captured and Used	2	12	N
0050	CDSC from Partnership and S Corps	3	12	N
0060	Carbon Dioxide Sequestration Credit Amount	4	12	N
	Record Terminus Character		1	Value "#"

FORM 8936

Qualified Plug-in Electric Drive Motor  
Vehicle...

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0583" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8936bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Year of Vehicle 1	1a	6	DT (YYYYbb) or "STMbnn"
+0020	Make of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0030	Model of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0040	Date Vehicle was Placed in Service 1	2a	8	DT
+0050	Tentative Credit Vehicle 1	3a	12	N
+0060	Business/Investment Percentage Vehicle 1	4a	6	R
*+0070	Multiply Line 3 by Line 4 Vehicle 1	5a(a)	12	N or "STMbnn"
+0080	For Vehicles Acquired after 2009 Vehicle 1	5b(a)	12	NO ENTRY

FORM 8936

Qualified Plug-in Electric Drive Motor Vehicle...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0090	Subtract Line 5b from Line 5a Vehicle 1	5c(a)	12	N
0100	Year of Vehicle 2	1b	6	DT (YYYYbb) or blank
0110	Make of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0120	Model of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0130	Date Vehicle was Placed in Service 2	2b	8	DT or blank
0140	Tentative Credit Vehicle 2	3b	12	N or blank
0150	Business/Investment Percentage Vehicle 2	4b	6	R or blank
0160	Multiply Line 3 by Line 4 Vehicle 2	5a(b)	12	N or blank
0170	For Vehicles Acquired after 2009 Vehicle 2	5b(b)	12	NO ENTRY
0180	Subtract Line 5b from Line 5a Vehicle 2	5c(b)	12	N
0190	Year of Vehicle 3	1c	6	DT (YYYYbb) or blank
0200	Make of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0210	Model of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank

FORM 8936

Qualified Plug-in Electric Drive Motor  
Vehicle...

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0220	Date Vehicle was Placed in Service 3	2c	8	DT or blank
0230	Tentative Credit Vehicle 3	3c	12	N or blank
0240	Business/Investment Percentage Vehicle 3	4c	6	R or blank
0250	Multiply Line 3 by Line 4 Vehicle 3	5a(c)	12	N or blank
0260	For Vehicles Acquired after 2009 Vehicle 3	5b(c)	12	NO ENTRY
0270	Subtract Line 5b from Line 5a Vehicle 3	5c(c)	12	N
0280	Add Cols a through c on Line 5c	6	12	N
0290	Qualified Plug-in EDMVC from Partsh/S- Corp	7	12	N
0300	Business/Investment Part of Credit	8	12	N
0310	Amt from Line 3 or Subtract Line 5c from 3 (V1)	9a(a)	12	N
0320	For Vehicles Acquired after 2009 (V1)	9b(a)	12	NO ENTRY
0330	Subtract Line 9b from Line 9a (V1)	9c(a)	12	N
0340	Amt from Line 3 or Subtract Line 5c from 3 (V2)	9a(b)	12	N



FORM 8936

Qualified Plug-in Electric Drive Motor  
Vehicle...

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0350	For Vehicles Acquired after 2009 (V2)	9b(b)	12	NO ENTRY
0360	Subtract Line 9b from Line 9a (V2)	9c(b)	12	N
0370	Amt from Line 3 or Subtract Line 5c from 3 (V3)	9a(c)	12	N
0380	For Vehicles Acquired after 2009 (V3)	9b(c)	12	NO ENTRY
0390	Subtract Line 9b from 9a (V3)	9c(c)	12	N
0400	Add Cols a through c on Line 9c	10	12	N
0410	Total Tax from F1040	11	12	N
0420	Other Specific Credits	12	12	N or blank
0430	Subtract Line 12 from Line 11	13	12	N or blank
0440	Personal Use Part of Credit	14	12	N
	Record Terminus Character		1	Value "#"

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0123" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"PMTbbb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000005
0010 Primary SSN		9	N
0020 Secondary SSN		9	N
0030 Routing Transit Number		9	N
0040 Bank Account Number		17	AN (including hyphens or blank)
0050 Type of Account		1	"1" = Checking "2" = Savings
0060 Amount of Tax Payment (may include PNLTY and INT)		12	N (positive only)
0070 Tax Type Code		5	AN, Values: "1040E" = Form 1040, "1040A" = Form 1040A, "1040Z" = Form 1040EZ, "1040S" = Estimated Payments

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0080 Requested Payment Date		8	YYYYMMDD for Balance Due   (Form 1040, 1040A & 1040EZ) YYYYMMDD for Estimated Payments Values: "20100415", "20100615", "20100915" or "20110118"
0090 Taxpayer's Day Time Phone Number		10	N
Record Terminus Character		1	Value "#"

SCH C/C-EZ WORKSHEET (2)      Pub 517 Figuring the Allowable Deduction  
for ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0333" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"WSbbbb"
0001	Record Number		6	"CEZbWS"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Record Occurrence Number		7	N 0000001 - 0000002
0010	SSN of Minister		9	N
0020	Percentage of Nondeductible Expenses	1	6	R
0030	Number of Business Miles	2	6	N
0040	Total Mileage	2	12	N
0050	Meals/Entertainment	3	12	N
0060	Total Meals/ Entertainment	3	12	N
0070	Other Expense Item 1	4a	25	AN
0080	Other Expense Amount 1	4a	12	N
0090	Other Expense Item 2	4b	25	AN
0100	Other Expense Amount 2	4b	12	N

SCH C/C-EZ WORKSHEET (2)      Pub 517 Figuring the Allowable Deduction  
for ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----

0110	Other Expense Item 3	4c	25	AN
0120	Other Expenses Amount 3	4c	12	N
0130	Other Expense Item 4	4d	25	AN
0140	Other Expense Amount 4	4d	12	N
0150	Other Expense Item 5	4e	25	AN
0160	Other Expense Amount 5	4e	12	N
0170	Total Other Expenses	4f	12	N
0180	Total Schedule C/C- EZ Expenses	5	12	N
0190	Nondeductible Schedule C/C-EZ Expenses	6	12	N
0200	Allowed Deduction	7	12	N

Record Terminus Character	1	Value "#"
---------------------------	---	-----------

SCHEDULE SE WORKSHEET (4)

Pub 517 Figuring Net Self-Employment  
Income for...

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0172" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"WSbbbb"
0001 Record Number		6	"SEIbWS"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Record Occurrence Number		7	N 0000001 - 0000002
0010 SSN of Minister		9	N
0020 W-2 Salary as a Minister	1	12	N
0030 Net Profit from Schedule C	2	12	N
0040 Parsonage Allowance	3 (a)	12	N
0050 Utility Allowance	3 (b)	12	N
0060 Total Allowance	3 (c)	12	N
0070 Add Lines 1, 2 and 3c	4	12	N
0080 Schedule C or C-EZ Expenses	5	12	N
0090 Unreimbursed Ministerial Employee Business Exp.	6	12	N

SCHEDULE SE WORKSHEET (4)      Pub 517 Figuring Net Self-Employment  
Income for...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----

0100	Total Business Expenses	7	12	N
------	----------------------------	---	----	---

0110	Net Self-Employment Income	8	12	N
------	-------------------------------	---	----	---

Record Terminus Character		1	Value "#"
---------------------------	--	---	-----------

## Generic Record

The generic record is used by states for various state income tax forms. In order to program software using the generic record developers must obtain a copy of the states' software specifications.

The State Direct Deposit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ.

The Consistency Section contains fields which when non-zero are checked against the corresponding 1040 field. If non-equal the taxpayer's returns will be rejected.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** HEADER SECTION *****			
Byte Count		4	"2754" for fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0001bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N Value "0000001"
*****Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0015	Imperfect Return Indicator (IRS USE ONLY)	1	A Value "E" = Exception Processing or blank
0016	ITIN/SSN Mismatch Indicator (IRS USE ONLY)	1	A Value "M" = Mismatch ITIN/SSN or blank
0019	State-Only-Indicator	2	"SO" (State Only return data)
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "0"
*****			
0023	Return Sequence Number	16	N Required Entry
	a. ETIN of transmitter	5	N Must Equal RSN
	b. Trans Use Field	2	N in 1040, A or EZ
	c. Julian Date of Tr	3	N
	d. Trans Seq. Number	2	N (01-99)
	e. Seq Number of Ret	4	N (0001-9999)



<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION *****			
0024	Direct Deposit/Debit Indicator	1	1 = Direct Deposit 2 = If Direct Debit
0025	Reserved-RTN-Flag	1	N For State Use Only
0027	Direct Debit Date	8	N
0028	Direct Debit Amount	12	N
0030	State-Routing Transit	9	N blank if no State DD
0032	State-RTN-Indicator (IRS Use Only)	1	N 0 = No state RTN Present 1 = State RTN found on FOMF 2 = State RTN not found on FOMF
0035	State-Deposit Acct No	17	AN blank if no State DD
0040	State-Checking-Acct	1	"X" or blank
0048	State-Savings-Acct	1	"X" or blank
***** INDICATORS *****			
0049	On-Line-State-Return	1	A Value "O" = On-Line
***** PARTICIPANT SECTION *****			
0050	State Numeric Area	27	N
	a. Preparer SSN/Preparer TIN	9	N or PNNNNNNNN 1040 Seq 1360
	b. Preparer EIN	9	N 1040 Seq 1380
	c. Preparer ZIP	5	N 1040 Seq 1410-5
	d. Preparer ZIP+4	4	N 1040 Seq 1410-4
0052	State Alphanumeric Area	93	AN
	a. Mailbox ID	5	AN
	b. Preparer Firm Name	35	AN 1040 Seq 1370
	c. Preparer Address	30	AN
	d. Preparer City	20	AN 1040 Seq 1390
	e. Preparer State	2	AN 1040 Seq 1400
	f. Preparer Self-Empl Ind	1	AN 1040 Seq 1350
***** ENTITY SECTION *****			
0055	Spouse's SSN	9	N
0060	Name Line 1	35	AN Required Entry
	a. Primary Last Name	32	AN
	b. Primary Suffix	3	AN
0062	Date of Death Primary	8	N
0065	Name Line 2	35	AN
	a. Secondary Last Name	32	AN
	b. Secondary Suffix	3	AN
0068	Date of Death Secondary	8	N
0070	Name Line 3	35	AN
	a. Primary First Name	16	AN
	b. Primary Middle Init	1	AN
	c. Secondary First Name	16	AN
	d. Secondary Middle Init	1	AN
	e. Filler	1	AN Blank
0074	In C/O Address	35	AN
0075	Address Line 1	35	AN
0077	Foreign Street Address	35	AN
0080	Address Line 2	35	AN
0085	City	22	A
0087	Foreign City	35	AN
	State or Province		
0090	City Code	5	N
0095	State Abbreviation	2	A
0098	Foreign Country	22	A
0100	Zip Code	12	N

TY 2009 Pub 1346 Draft Record Layout Change #1 (for details see 1346NOC1.doc)

Field #	Identification	Length	Description
0105	County	20	A
0110	County Code	5	N
0115	Telephone Number	12	AN
0120	Primary TP Signature	5	N PIN Use Only
0125	Spouse Signature	5	N PIN Use Only
0126	ERO EFIN/PIN	11	N

NOTE: If the return has a domestic address, the following must be present:  
 (Seq 075), (Seq 095), (Seq 0100)  
 If the return has a foreign address, the following must be present  
 (Seq 077), (Seq 087), and (Seq 098)

\*\*\*\*\* CONSISTENCY SECTION \*\*\*\*\*

0150	Federal Filing Status	1	N Please see Part I, Sect 12, Para. 09(h)
0155	Total Federal Exemptions	2	N See Seq 0150 Desc.
0160	Wages, Salaries, Tips	12	N See Seq 0150 Desc.
0165	Taxable Interest	12	N See Seq 0150 Desc.
0170	Tax Exempt Interest	12	N See Seq 0150 Desc.
0175	Dividends	12	N See Seq 0150 Desc.
0180	State Refund	12	N See Seq 0150 Desc.
0185	Taxable Social Sec Benefits	12	N See Seq 0150 Desc.
0190	Keogh Plan and SEP Deductions	12	N See Seq 0150 Desc.
0195	Adjusted Gross Income	12	N See Seq 0150 Desc.
0200	Standard/Itemized Deductions	12	N See Seq 0150 Desc.
0205	Earned Income Credit	12	N See Seq 0150 Desc.

\*\*\*\*\* ALPHANUMERIC SECTION \*\*\*\*\*

0300	Alphanumeric Field 1	80	AN
	a. Software Developer Code	10	AN
	b. Paid Preparer Name	31	AN 1040 Seq 1340
	c. Preparer Phone Number	10	AN
	d. Non-Paid Preparer	13	AN 1040 Seq 1338
	e. Preparer State EIN	16	AN
0305	Alphanumeric Field 2	80	AN
0310	Alphanumeric Field 3	80	AN
0315	Alphanumeric Field 4	80	AN
0320	Alphanumeric Field 5	80	AN
0325	Alphanumeric Field 6	80	AN
0330	Alphanumeric Field 7	80	AN

\*\*\*\*\* SIGNED NUMERIC SECTION \*\*\*\*\*

0350	Numeric Field 1	12	N
0355	Numeric Field 2	12	N
0360	Numeric Field 3	12	N
0365	Numeric Field 4	12	N
0370	Numeric Field 5	12	N
0375	Numeric Field 6	12	N
0380	Numeric Field 7	12	N
0385	Numeric Field 8	12	N
0390	Numeric Field 9	12	N
0395	Numeric Field 10	12	N
0400	Numeric Field 11	12	N
0405	Numeric Field 12	12	N
0410	Numeric Field 13	12	N

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0415	Numeric Field 14	12	N
0420	Numeric Field 15	12	N
0425	Numeric Field 16	12	N
0430	Numeric Field 17	12	N
0435	Numeric Field 18	12	N
0440	Numeric Field 19	12	N
0445	Numeric Field 20	12	N
0450	Numeric Field 21	12	N
0455	Numeric Field 22	12	N
0460	Numeric Field 23	12	N
0465	Numeric Field 24	12	N
0470	Numeric Field 25	12	N
0475	Numeric Field 26	12	N
0480	Numeric Field 27	12	N
0485	Numeric Field 28	12	N
0490	Numeric Field 29	12	N
0495	Numeric Field 30	12	N
0500	Numeric Field 31	12	N
0505	Numeric Field 32	12	N
0510	Numeric Field 33	12	N
0515	Numeric Field 34	12	N
0520	Numeric Field 35	12	N
0525	Numeric Field 36	12	N
0530	Numeric Field 37	12	N
0535	Numeric Field 38	12	N
0540	Numeric Field 39	12	N
0545	Numeric Field 40	12	N
0550	Numeric Field 41	12	N
0555	Numeric Field 42	12	N
0560	Numeric Field 43	12	N
0565	Numeric Field 44	12	N
0570	Numeric Field 45	12	N
0575	Numeric Field 46	12	N
0580	Numeric Field 47	12	N
0585	Numeric Field 48	12	N
0590	Numeric Field 49	12	N
0595	Numeric Field 50	12	N
0600	Numeric Field 51	12	N
0605	Numeric Field 52	12	N
0610	Numeric Field 53	12	N
0615	Numeric Field 54	12	N
0620	Numeric Field 55	12	N
0625	Numeric Field 56	12	N
0630	Numeric Field 57	12	N
0635	Numeric Field 58	12	N
0640	Numeric Field 59	12	N
0645	Numeric Field 60	12	N
0650	Numeric Field 61	12	N
0655	Numeric Field 62	12	N
0660	Numeric Field 63	12	N
0665	Numeric Field 64	12	N
0670	Numeric Field 65	12	N
0675	Numeric Field 66	12	N

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0680	Numeric Field 67	12	N
0685	Numeric Field 68	12	N
0690	Numeric Field 69	12	N
0695	Numeric Field 70	12	N
0700	Numeric Field 71	12	N
0705	Numeric Field 72	12	N
0710	Numeric Field 73	12	N
0715	Numeric Field 74	12	N
0720	Numeric Field 75	12	N
0725	Numeric Field 76	12	N
0730	Numeric Field 77	12	N
0735	Numeric Field 78	12	N
0740	Numeric Field 79	12	N
0745	Numeric Field 80	12	N
0750	Numeric Field 81	12	N
0755	Numeric Field 82	12	N
0760	Numeric Field 83	12	N
0765	Numeric Field 84	12	N
0770	Numeric Field 85	12	N
0775	Numeric Field 86	12	N
0780	Numeric Field 87	12	N
0785	Numeric Field 88	12	N
0790	Numeric Field 89	12	N
0795	Numeric Field 90	12	N
0800	Numeric Field 91	12	N
0805	Numeric Field 92	12	N
0810	Numeric Field 93	12	N
0815	Numeric Field 94	12	N
0820	Numeric Field 95	12	N
0825	Numeric Field 96	12	N
0830	Numeric Field 97	12	N
0835	Numeric Field 98	12	N
0840	Numeric Field 99	12	N
0845	Numeric Field 100	12	N
0850	Numeric Field 101	12	N
0855	Numeric Field 102	12	N
0860	Numeric Field 103	12	N
0865	Numeric Field 104	12	N
0870	Numeric Field 105	12	N
0875	Numeric Field 106	12	N
0880	Numeric Field 107	12	N
0885	Numeric Field 108	12	N
0890	Numeric Field 109	12	N
0895	Numeric Field 110	12	N
0900	Numeric Field 111	12	N
0905	Numeric Field 112	12	N
0910	Numeric Field 113	12	N
0915	Numeric Field 114	12	N
0920	Numeric Field 115	12	N
0925	Numeric Field 116	12	N

Record Terminus 1 Value #

# Unformatted Record

The unformatted record is used by most states for various state and federal income tax forms. In order to program software using the unformatted record, developers must obtain a copy of the states' software specifications.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** HEADER SECTION *****			
	Byte Count	4	"4861" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "*****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0002bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N "0000001" to "0000025"
*****Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "0"
***** DATA SECTION *****			
0050	Form Data (line 001)	80	AN
(Up to 60 lines of data per page may be entered in increments of 5)			
0345	Form Data (line 060)	80	AN
	Record Terminus	1	Value "#"

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0327" for Fixed or Variable Format
		4	Value "*****"
0000	Record ID	6	Value "SUMbbb"
0001	Filler	11	Blank
0002	Taxpayer Identification Number	9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler	8	Blank
0010	Electronic Return Originator Name	35	AN
0020	Electronic EFIN of ERO	6	N
0030	Intermediate Service Provider EFIN/SBIN	6	AN or blank
0035	Imperfect Return Election Indicator	1	"X" or blank
0040	Number of Logical Records in Tax Return	6	N (Maximum = 009999)
0050	Number of Form W-2 Records	2	N (00-50)
0055	Filler	1	Blank
0060	Number of Form W-2G Records	2	N (00-30)
0063	Number of Form W- 2GU Records	2	N (00-10)
0070	Number of Form 1099- R Records	2	N (00-10)

SUM RECORD

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0075    Number of FEC/ Pension Records		2	N (00-10)
0079    Number of 499R-2/W- 2PR Records		1	N (0-6) (Occurrences of "W-2PRb")
0080    Number of Schedule Records		3	N (000-099) (Occurrences of "SCHb")
0090    Number of Form Records		4	N (0000-0999) (Occurrences of "FRMb")
0100    Number of Statement Record Lines		5	N (00000-00999) (Occurrences of "LN")
0105    Number of Allocation Record		1	N (0-1) (Occurrence of "Alloc")
0110    Number of Preparer Note Records		2	N (00-20) (Occurrences of "NTE")
0120    Number of Election Explanation Records		2	N (00-20) (Occurrences of "ELC")
0130    Number of Regulatory Explanation Records		2	N (00-20) (Occurrences of "REG")
0133    Number of STCGL Records		5	N (00000-30000)
0135    Number of LTCGL Records		5	N (00000-30000)
0140    Presence of Authentication Record		1	N (0-1) (Occurrence of "ATH")
0145    Number of Worksheet Records		1	N (0-8)
0150    Paper Document Indicator 1		1	"1" = Form 8283, Section A or Section B and any related attachments, else "0"

SUM RECORD

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0153    Paper Document Indicator 2		1	"1" = Form 8858, Foreign Disregarded Entities, else "0"
0156    Paper Document Indicator 3		1	"1" = Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents or similar statement, else "0"
0159    Paper Document Indicator 4		1	"1" = Form 3468, NPS Form 10-168a and Historic Structure Certificate, else "0"
0162    Paper Document Indicator 5		1	"1" = Form 3115, Change in Accounting Method, else "0"
0165    Paper Document Indicator 6		1	"1" = Form 5713, International Boycott Report, else "0"
0168    Paper Document Indicator 7		1	"1" = Form 1098C, Required Donor Documentation, else "0"
0171    Paper Document Indicator 8		1	"1" = Form 8885, Health Coverage Tax Credit and attachments, else "0"
0174    Paper Document Indicator 9		1	"1" = Form 8864, "Certificate for Biodiesel" or "Statement of Biodiesel Reseller", else "0"
0177    Paper Document Indicator 10		1	"1" = Form 4136, "Certificate for Biodiesel" or "Statement of Biodiesel Reseller", else "0"



SUM RECORD

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0181 Paper Document Indicator 11		1	"1" = Schedule D-1 or statement, else "0"
0183 Paper Document Indicator 13		1	--  "1" = Form 2848 or other POA granting authority to sign, else "0"
0184 Filler		1	Blank
0186 Filler		1	Blank
0188 Filler		1	Blank
0190 IP Address		39	AN, Allowable special characters are: period, colon, or blank (For On-Line Filer)
0195 IP E-Mail Address		50	AN, special characters or blank (For On-Line Filer)
0200 IP Date		8	YYYYMMDD or blank (For On-Line Filer)
0210 IP Time		6	HHMMSS or blank (For On-Line Filer)
0215 IP Time Zone		2	US-Universal Standard, ES-Eastern Standard, ED-Eastern Daylight, CS-Central Standard, CD-Central Daylight, MS-Mountain Standard, MD-Mountain Daylight, PS-Pacific Standard, PD-Pacific Daylight, AS-Alaskan Standard, AD-Alaskan Daylight, HS-Hawaiian Standard, HD-Hawaiian Daylight, or blank (For On-Line Filer)

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0217 IP Routing Transit Number		9	N, "Check" or blank (For On-Line Filer)
0219 IP Depositor Account Number		17	AN (includes hyphens or blank) (For On-Line Filer)
0220 E-Mail Indicator		1	"Y", "N" or blank (For On-Line Filer)
0230 Software I.D. Number		8	N
0240 Software Version Identifier		15	AN
0250 State Abbreviation		2	NO ENTRY
0260 Electronic Postmark Date		8	YYYYMMDD or blanks
0270 Electronic Postmark Time		4	HHMM or blanks (HH = 00-23, MM = 00-59)
0280 Electronic Postmark Time Zone		1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0285 Consortium Return/ Spanish Free File Code		1	"C" - Consortium, English Free File "S" - Consortium, Spanish Free File "F" - Free Fillable Forms or blank
0300 Partners Page Filing Code		1	Values "A", "S" or blank
Record Terminus Character		1	Value "#"